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TO THE

EXECUTIVE DOCUMENTS

OF THE

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FOR THE

SECOND SESSION OF THE FIFTIETH CONGRESS,

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. Doc. No. 4.

REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE

FISCAL YEAR ENDED JUNE 30, 1888.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1888.

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REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 1, 1888.

SIR: I have the honor to submit the following report with regard to the operations of this Bureau during the fiscal year ended June 30, 1888, together with certain additional information relating to the work performed during the first quarter of the current fiscal year.

The tables contained in the appendix to the bound volume of this report have been carefully prepared and are printed in the following order, viz:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1888.

Table B, showing the number and value of internal-revenue stamps ordered from the office of the Commissioner, the receipts from the sale of documentary stamps for validating unstamped instruments, and the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, fermented liquors, and oleomargarine, issued monthly to collectors, during the fiscal year ended June 30, 1888.

Table C, showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1888.

Table D, showing the aggregate receipts from all sources in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1888.

Table E, showing the receipts in the United States from each specific source of revenue now taxable, by fiscal years, from September 1, 1862, to June 30, 1888.

Table F, showing the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1888.

Table G, showing the returns of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation, and by fiscal years, from September 1, 1862, to June 30, 1888; also statement of the production of distilled spirits and fermented liquors in the several States and Territories, by fiscal years, from July 1, 1877, to June 30, 1888.

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Table H, showing the receipts from special taxes in the several Stat and Territories for the special-tax year ended April 30, 1888.

Table I. Abstract of reports of district attorneys concerning sui and prosecutions under the internal-revenue laws during the fiscal ye ended June 30, 1888.

Table K. Abstract of seizures of property for violation of interna revenue laws during the fiscal year ended June 30, 1888.

COLLECTIONS FOR THE CURRENT FISCAL YEAR.

I estimate that the sum of $125,000,000 will be collected from th various sources of internal-revenue taxation during the current fisca year, provided no changes are made in the existing rates of taxatio now imposed by the internal-revenue laws.

I estimated in my last annual report that the receipts for the fisca year ended June 30, 1888, would reach the sum of $120,000,000. I ar gratified to be able to say that the actual receipts for that year wer $124,326,475.32, exceeding my estimate $4,326,475.32.

RECEIPTS FOR THE PAST SEVEN FISCAL YEARS.

Fiscal year ended—	
June 30, 1888	$124, 326, 475. 3
June 30, 1887	118, 837, 301. 0
June 30, 1886	116, 902, 869. 4
June 30, 1885	112, 421, 121. 0
June 30, 1884	121, 590, 039. 8
June 30, 1883	144, 553, 344. 8
June 30, 1882	146, 523, 273. 7

COLLECTIONS FOR FISCAL YEAR ENDED JUNE 30, 1888.

The following statements exhibit in detail the amount of internal revenue collected during the fiscal year ended June 30, 1888, the sources from which the revenue was derived, the total sum collected in each State and district, the cost of collection, etc.:

INTERNAL-REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1887 AND 1888.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1887.	1888.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes	$1, 090, 379. 07	$799, 296. 19	.....	$291, 082. 88
Spirits distilled from materials other than apples, peaches, and grapes	59, 551, 972. 59	63, 609, 641. 18	04, 057, 668. 59	.....
Rectifiers (special tax)	176, 600. 12	168, 316. 70	.....	8, 283. 42
Retail liquor-dealers (special tax)	4, 587, 268. 21	4, 331, 040. 99	.....	256, 227. 22
Wholesale liquor-dealers (special tax)	416, 204. 66	392, 129. 08	.....	24, 175. 58
Manufacturers of stills (special tax)	860. 86	1, 143. 77	282. 91	.....
Stills and worms manufactured (special tax)	2, 860. 00	2, 410. 00	.....	450. 00
Stamps for distilled spirits intended for export	3, 076. 20	2, 188. 50	.....	887. 70
Total	65, 829, 321. 71	69, 306, 166. 41	3, 476, 844. 70	.....

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COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES, ETC.—Continued.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1887.	1888.		
TOBACCO.				
Cigars and cheroots	$11, 364, 916. 33	$11, 534, 179. 95	$169, 263. 62	.....
Cigarettes	792, 279. 60	931, 363. 05	139, 083. 45	.....
Snuff	524, 942. 26	594, 959. 13	70, 016. 87	.....
Tobacco, chewing and smoking	15, 995, 019. 46	16, 154, 049. 05	159, 029. 59	.....
Dealers in leaf-tobacco (special tax)	51, 891. 14	44, 945. 83	.....	$6, 945. 31
Dealers in manufactured tobacco (special tax)	1, 245, 412. 65	1, 268, 294. 89	22, 882. 24	.....
Manufacturers of tobacco (special tax)	5, 563. 75	5, 125. 00	.....	438. 75
Manufacturers of cigars (special tax)	113, 340. 00	116, 398. 09	3, 058. 09	.....
Peddlers of tobacco (special tax)	14, 701. 94	13, 116. 53	.....	1, 585. 41
Total	30, 108, 067. 13	30, 662, 431. 52	554, 364. 39	.....
FERMENTED LIQUORS.				
Ale, beer, lager-beer, porter, and other similar fermented liquors	21, 387, 411. 79	22, 829, 202. 90	1, 441, 791. 11	.....
Brewers (special tax)	187, 352. 24	175, 164. 66	.....	12, 187. 58
Retail dealers in malt-liquors (special tax)	177, 148. 13	148, 295. 99	.....	28, 852. 14
Wholesale dealers in malt-liquors (special tax)	170, 275. 33	171, 554. 93	1, 279. 60	.....
Total	21, 922, 187. 49	23, 324, 218. 48	1, 402, 030. 99	.....
OLEOMARGARINE. (a)				
Oleomargarine, domestic and imported	435, 924. 04	653, 355. 10	217, 431. 06	.....
Manufacturers of oleomargarine (special tax)	31, 700. 00	17, 150. 00	.....	14, 550. 00
Retail dealers in oleomargarine (special tax	154, 924. 00	123, 258. 54	.....	31, 665. 46
Wholesale dealers in oleomargarine (special tax)	101, 400. 00	70, 376. 24	.....	31, 023. 76
Total	723, 948. 04	864, 139. 88	140, 191. 84	.....
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation	.....	$200. 50	$200. 50	.....
Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation paid out by them	$4, 288. 37	4, 002. 05	.....	$286. 32
Total	4, 288. 37	4, 202. 55	.....	85. 82
MISCELLANEOUS.				
Collections not otherwise provided for	29, 283. 49	9, 768. 87	.....	19, 514. 62
Penalties	220, 204. 83	155, 547. 61	.....	64, 657. 22
Total	249, 488. 32	165, 316. 48	.....	84, 171. 84
Aggregate receipts	118, 837, 301. 06	124, 326, 475. 32	5, 489, 174. 26	.....

a Receipts for eight months only in 1887.

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WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCA YEARS.

The quantities of distilled spirits, fermented liquors, manufacture tobacco, snuff, cigars, cigarettes, and oleomargarine on which tax wa paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal year ended June 30—		Increase.	Decrease
	1887.	1888.		
Spirits distilled from apples, peaches, and grapes ....galls..	1,211,532	888,107	.....	323,4
Spirits distilled from materials other than apples, peaches, and grapes ....galls..	66,168,859	70,677,379	4,508,520	.....
Fermented liquors ....bbls..	23,121,526	24,680,219	1,558,693	.....
Cigars ....No..	3,788,305,443	3,844,726,650	56,421,207	.....
Cigarettes ....No..	1,584,505,200	1,862,726,100	278,220,900	.....
Snuff ....lbs..	6,561,778	7,436,989	875,211	.....
Tobacco, chewing and smoking ....do...	199,937,743	201,925,613	1,987,870	.....
Oleomargarine ....do...	21,796,202	32,667,755	10,871,553	.....

STATEMENT SHOWING THE AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE BY THE COLLECTORS OF THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama	Edmund W. Booker	$79,617.65
District of Arkansas	Thomas H. Simms	106,541.78
First California	Asa Ellis	1,892,647.78
Fourth California	Robert Barnett	306,767.33
District of Colorado	James F. Benedict	280,053.19
District of Connecticut	Alexander Troup	804,708.30
District of Florida	Whitfield Walker	349,335.86
District of Georgia	Thomas C. Crenshaw, jr	380,673.22
First Illinois	Rensselaer Stone	9,463,818.28
Fifth Illinois	George A. Wilson	18,388,340.56
Eighth Illinois	Thomas Cooper	1,693,263.64
Thirteenth Illinois	William B. Anderson	585,632.83
Sixth Indiana	William D. H. Hunter	2,705,371.02
Seventh Indiana	Mahlon D. Manson	1,433,788.30
Third Iowa	Byron Webster	165,581.44
Fourth Iowa	August H. Kuhlemeier	353,829.73
District of Kansas	Nelson F. Acers	193,849.15
Second Kentucky	Hunter Wood	1,122,919.06
Fifth Kentucky	Attilla Cox	6,683,997.22
Sixth Kentucky	George H. Davison	3,714,734.95
Seventh Kentucky	James F. Robinson	1,675,739.41
Eighth Kentucky	Thomas S. Bronston	985,296.48
District of Louisiana	Francis S. Shields	603,915.11
District of Maryland	Joseph K. Roberts	3,389,377.19
District of Massachusetts	John E. Fitzgerald	2,580,071.78
First Michigan	John B. Molony	1,566,807.79
Fourth Michigan	George N. Davis	207,511.22
District of Minnesota	Adolph Biermann	510,492.15
First Missouri	Freeman Barnum	6,583,171.14
Sixth Missouri	Charles E. Hasbrook	1,326,912.43
District of Montana	James Shields	145,835.38
District of Nebraska	Simeon H. Calhoun	2,778,269.38
District of New Hampshire	Calvin Page	466,994.36
First New Jersey	Thomas M. Ferrell	148,083.84
Fifth New Jersey	Samuel Klotz	3,924,168.64
District of New Mexico	Joseph P. McGrorty	59,055.19
First New York	Robert Black	3,384,[illegible].73
Second New York	John A. Sullivan	1,569,[illegible].68
Third New York	Morris Friedsam	235,[illegible].33
Third New York	Leonard A. Giegerich	5,386,143.67
Fourteenth New York	Isban Hess	1,676,[illegible].65
Twenty-first New York	William A. Beach	1,084,[illegible].83
Twenty-eighth New York	James A. Hanlon	2,100,[illegible].56
Fourth North Carolina	William H. Yarborough	1,036,[illegible]
Fifth North Carolina	Kerr Craige	1,150,115.36

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STATEMENT SHOWING THE AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE, ETC.—Continued.

Collection districts.	Names of collectors.	Aggregate collections.
First Ohio	William T. Bishop	$10, 202, 724. 94
Tenth Ohio	George L. Johnson	603, 638. 47
Seventh Ohio	James W. Newman	747, 419. 50
Eighteenth Ohio	John H. Farley	892, 532. 07
District of Oregon	John Whiteaker	176, 235. 98
First Pennsylvania	Frederick Gerker	3, 044, 303. 82
Sixth Pennsylvania	John T. MacGonigle	1, 794, 016. 25
Twelfth Pennsylvania	Charles B. Staples	522, 279. 15
Twenty-third Pennsylvania	Edmund A. Bigler	2, 956, 760. 52
District of South Carolina	D. Frank Bradley	102, 456. 19
Second Tennessee	Nathan Gregg	131, 682. 51
Fifth Tennessee	John T. Hillsman	887, 607. 83
Third Texas	Isham G. Searcy	128, 920. 16
Fourth Texas	Robert M. Henderson	83, 007. 21
Second Virginia	Andrew L. Elliott	1, 846, 379. 26
Sixth Virginia	Hambleton Shepperd	1, 406, 786. 47
District of West Virginia	John T. McGraw	565, 278. 66
First Wisconsin	Edward C. Wall	2, 617, 480. 46
Second Wisconsin	Alfred C. Parkinson	367, 985. 63
Total from collectors		124, 326, 451. 50
Cash receipts from sale of adhesive stamps*		23. 82
Aggregate receipts		124, 326, 475. 32

* Documentary stamps issued to collectors for validating unstamped instruments.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING THE AGGREGATE COLLECTIONS OF INTERNAL REVENUE BY STATES AND TERRITORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama	$79, 617. 65	New Jersey	$4, 072, 246. 48
Arkansas	106, 541. 78	New Mexico (i)	59, 055. 19
California (a)	2, 199, 415. 11	New York	15, 417, 202. 95
Colorado (b)	289, 053. 19	North Carolina	2, 185, 168. 75
Connecticut (c)	804, 708. 30	Ohio	12, 446, 312. 98
Florida	349, 335. 86	Oregon (k)	176, 235. 93
Georgia	380, 673. 22	Pennsylvania	8, 317, 359. 74
Illinois	30, 130, 995. 31	South Carolina	102, 456. 19
Indiana	4, 139, 159. 32	Tennessee	1, 009, 290. 34
Iowa	518, 911. 17	Texas	211, 927. 37
Kansas	193, 849. 15	Virginia	3, 253, 165. 72
Kentucky	14, 182, 687. 12	West Virginia	565, 278. 66
Louisiana (d)	603, 915. 11	Wisconsin	2, 985, 446. 09
Maryland (e)	3, 389, 377. 19	Total by States and Territories	124, 326, 451. 50
Massachusetts	2, 580, 671. 78	Cash receipts from sale of adhesive stamps	23. 82
Michigan	1, 774, 319. 01	Aggregate receipts	124, 326, 475. 32
Minnesota	510, 492. 15		
Missouri	7, 910, 963. 57		
Montana (f)	145, 835. 38		
Nebraska (g)	2, 778, 269. 38		
New Hampshire (h)	466, 994. 36		

a Including the State of Nevada.
b Including the Territory of Wyoming.
c Including the State of Rhode Island.
d Including the State of Mississippi.
e Including the State of Delaware, District of Columbia, and two counties of Virginia.
f Including the Territories of Idaho and Utah.
g Including the Territory of Dakota.
h Including the States of Maine and Vermont.
i Including the Territory of Arizona.
k Including Alaska and the Territory of Washington.

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RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years ending June 30, 188 and 1889. A comparison of the receipts for the two periods is als given:

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease
	1888.	1889.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes	$173, 810. 23	$194, 151. 68	$20, 341. 45	.....
Spirits distilled from materials other than apples, peaches, or grapes	15, 468, 387. 38	16, 046, 638. 30	578, 250. 92	.....
Wine made in imitation of champagne, etc	.....	.....	.....	.....
Rectifiers (special tax)	5, 262. 50	5, 904. 23	641. 73	.....
Retail liquor dealers (special tax)	260, 071. 64	260, 739. 25	667. 61	.....
Wholesale liquor dealers (special tax)	12, 482. 79	11, 087. 56	.....	$1, 395. 2
Manufacturers of stills, and stills and worms manufactured (special tax)	1, 500. 42	1, 172. 52	.....	327. 9
Stamps for distilled spirits intended for export	459. 20	309. 40	.....	149. 8
Total	15, 921, 974. 16	16, 520, 002. 94	598, 028. 78	.....
TOBACCO.				
Cigars and cheroots	3, 103, 130. 96	3, 004, 981. 25	.....	98, 149. 7
Cigarettes	255, 393. 51	284, 188. 49	28, 794. 98	.....
Manufacturers of cigars (special tax)	4, 738. 49	5, 267. 50	529. 01	.....
Snuff of all descriptions	143, 790. 66	157, 611. 03	13, 820. 37	.....
Tobacco, manufactured, of all descriptions	4, 759, 097. 72	4, 142, 456. 84	.....	616, 640. 8
Dealers in leaf tobacco (special tax)	2, 855. 00	1, 822. 91	.....	1, 032. 0
Dealers in leaf tobacco, not over 25,000 pounds (special tax)	842. 63	336. 10	.....	506. 5
Retail dealers in leaf tobacco (special tax)	.....	.....	.....	.....
Dealers in manufactured tobacco (special tax)	101, 547. 33	101, 684. 98	137. 65	.....
Manufacturers of tobacco (special tax)	336. 25	208. 00	.....	128. 2
Peddlers of tobacco (special tax)	1, 281. 35	1, 322. 40	41. 05	.....
Total	8, 373, 013. 92	7, 699, 879. 50	.....	673, 134. 42
FERMENTED LIQUORS.				
Fermented liquors, tax of $1 per barrel on	6, 823, 279. 37	6, 785. 355. 73	.....	37, 923. 64
Brewers (special tax)	4, 239. 57	5, 262. 49	1, 022. 92	.....
Retail dealers in malt liquors (special tax)	22, 463. 61	17, 131. 09	.....	5, 332. 52
Wholesale dealers in malt liquors (special tax)	17, 415. 17	14, 684. 01	.....	2, 731. 16
Total	6, 867, 397. 72	6, 822, 433. 32	.....	44, 964. 49
OLEOMARGARINE.				
Oleomargarine, domestic and imported	125, 623. 30	135, 694. 90	10, 071. 60	.....
Manufacturers of oleomargarine (special tax)	3, 000. 00	.....	.....	3, 000. 00
Retail dealers in oleomargarine (special tax)	14, 016. 00	5, 828. 00	.....	8, 188. 00
Wholesale dealers in oleomargarine (special tax)	15, 040. 00	7, 100. 00	.....	7, 940. 00
Total	157, 679. 30	148, 622. 90	.....	9, 056. 40
BANKS, BANKERS, ETC.				
Bank circulation	.....	.....	.....	.....
Notes of persons, State banks, towns, cities, etc., paid out	332. 35	375. 25	42. 90	.....
Total	332. 35	375. 25	42. 90	.....
MISCELLANEOUS.				
Penalties	39, 366. 52	22, 448. 46	.....	16, 918. 06
Collections not otherwise herein provided for	6, 301. 79	956. 17	.....	5, 345. 62
Total	45, 668. 31	23, 404. 63	.....	22, 263. 68
Aggregate receipts	31, 366, 065. 76	31, 214, 718. 54	.....	151, 347. 22

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COST OF COLLECTION.

The cost of collection for the past fiscal year, distributed among the different items of appropriation, was approximately as follows:

For salaries and expenses of collectors, including pay of deputy collectors, clerks, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine	$1,722,997.82
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	1,931,987.93
For paper for internal-revenue stamps	45,729.57
For expenses of detecting and punishing violations of internal-revenue laws	24,930.91
For salaries of officers, clerks, and employés in the office of Commissioner of Internal Revenue	252,637.16
Total	3,978,283.39

being less than 3.2 per cent. of the amount collected.

The cost of collection for the fiscal year 1887 was $4,065,148.87, which was about 3.4 per cent. of the collections for that year.

The statement of the cost of collection does not include the cost of printing internal-revenue stamps, the appropriation for which is made directly to the Bureau of Engraving and Printing, and is not under the control of this office.

GENERAL CONDITION OF THE SERVICE.

As frequently during the year as was possible with the limited number of revenue agents at my command, the offices of the several collectors of internal revenue were subjected to rigid examinations. The reports of these examinations indicate a generally satisfactory condition of the service.

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation was made in that act. In accordance with the aforesaid requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express charges on public money forwarded by collectors and deputy collectors to depository	$3,780.29
Telegraphing on public business	465.71
Locks for distilleries	2,917.01
Hydrometers for use in gauging spirits	5,995.32
Gauging rods	38.00
Stationery for internal-revenue officers	13,958.69
Internal-revenue record	2,400.00
Federal reporter for office of Commissioner	11.00
Compensation of United States attorneys in internal-revenue cases allowed under sections 827 and 838, Revised Statutes	1,380.00
Traveling expenses of clerks under special orders of the Department	248.89
Expenses of seizures and sales by collectors	259.07
Total	31,453.98

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REVENUE AGENTS' DIVISION.

Twenty revenue agents have been employed during the last fisca year—one as chief of division in this office, twelve in charge of terr torial divisions, three in the examination of the offices and accounts c collectors, and four in assisting agents in charge of divisions and o special duty.

EXPENSES OF REVENUE AGENTS.

There has been expended from the appropriation for salaries and ex penses of revenue agents during the year as follows:

Aggregate salary of agents	$43,079.5
Aggregate amount for traveling expenses	29,365.1
Stationery furnished agents	157.6
Transportation over Pacific railroads	1,225.1
Total	73,827.4

WORK OF REVENUE AGENTS.

One thousand and seventy-four violations of internal-revenue law have been reported by revenue agents during the year, seven hundred and eighty-one persons have been arrested on their information, prop erty to the value of $132,744.35 has been reported by them for seizure and $73,619.14 for assessments for unpaid taxes and penalties. One hundred and ninety-two examinations of the accounts of collectors have been made and the condition of the offices reported upon by agents, and ten transfers of collectors' offices under new bond have been made under their supervision.

ILLICIT STILLS SEIZED.

The following statement shows the number of illicit stills seized, per sons arrested, and casualties to officers and employés during the fis cal year, ended June 30, 1888:

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employés killed.	Officers or employés wounded.
Alabama	62	2	49		1
Arkansas	9		8	1	
Fourth California		2			
Georgia	95	74	508		
Second Kentucky	7	2	8		
Fifth Kentucky	7		6		
Seventh Kentucky	1		2		
Eighth Kentucky	12		2		
Louisiana	2	2	5		
Third Massachusetts	1		2		
First Missouri	1	2	2		
Sixth Missouri		1	2		
Nebraska		1			
Twenty-first New York		1	1		
Fourth North Carolina	36	3	34		
Fifth North Carolina	76	11	50		
South Carolina	20	1	17		
Second Tennessee	8		4		
Fifth Tennessee	25	3	98		
Fourth Texas	1		6		
Sixth Virginia	43	2	5		
West Virginia		2			
First Wisconsin	3		3		
Total	469	109	812	*1	†1

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STILLS SEIZED AND CASUALTIES TO OFFICERS AND EMPLOYÉS FOR THE LAST NINE YEARS.

	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
Stills seized	969	756	464	397	377	245	564	456	518
Officers and employés killed	3	1	4	1	.....	1	.....	.....	*1
Officers and employés wounded	7	9	1	.....	1	.....	1	1	†1

* Deputy United States Marshal John D. Trammell, killed.
† Revenue Agent W. H. Chapman, wounded.

ORDNANCE STORES.

There are in the hands of collectors for the enforcement of the laws and the protection of public property the following-described ordnance stores, for which they are responsible:

Name.	District.	Colt's revolvers.	Springfield rifles.	Springfield carbines.	Cartridge boxes.	Waist belts and plates.	Arm chests.
Whitfield Walker	Florida	.....	.....	4	.....	.....	.....
F. S. Shields	Louisiana	.....	.....	6	6	6	1
C. Crenshaw, jr	Georgia	.....	.....	64	35	28	3
E. W. Booker	Alabama	.....	.....	10	.....	.....	.....
W. H. Yarborough	Fourth North Carolina	.....	8	.....	8	11	1
Kerr Craige	Fifth North Carolina	.....	.....	2	.....	1	1
Hunter Wood	Second Kentucky	6	.....	6	6	.....	.....
T. S. Brenston	Eighth Kentucky	.....	.....	7	.....	.....	.....
Nathan Gregg	Second Tennessee	.....	.....	10	.....	.....	.....
H. Sheppard	Sixth Virginia	.....	.....	22	1	.....	.....
T. T. McGraw	West Virginia	.....	.....	6	.....	.....	.....
W. H. Chapman, revenue agent.	Georgia, Alabama, and Florida	1	.....	.....	.....	1	.....
James S. Battle, revenue agent.	North Carolina, South Carolina, and Virginia.	4	.....	2	2	1	.....
J. H. Hurlburt, revenue agent.	Kentucky and Tennessee	6	.....	.....	.....	.....	.....
		17	8	139	58	48	6

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATIONS OF LAW.

In accordance with the provisions of the act making the appropriation, the following detailed statement of expenditures for detecting and bringing to trial and punishment persons guilty of violating internal-revenue laws is submitted:

AMOUNTS EXPENDED THROUGH COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR 1888.

Name.	District.	Amount.
D. F. Bradley	South Carolina	$2.23
J. T. McGraw	West Virginia	30.40
Thomas H. Simms	Arkansas	87.00
H. Sheppard	Sixth Virginia	207.00
R. C. Wall	First Wisconsin	4.00
Total		330.63

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AMOUNT EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1888.

Name.	Amount.	Name.	Amount.
James S. Battle	$1,703.39	H. P. Dunlap	$448.4[illegible]
A. H. Brooks	6,507.21	Horace Kellogg	1,757.1[illegible]
E. M. Brown	2,478.65	John Lofland	2,013.61
G. W. Carr	2.85	J. H. Hurlburt	742.0[illegible]
W. H. Chapman	2,307.93	William Somerville	1,285.8[illegible]
George B. Clark	4,609.68		
B. L. Cromwell	78.00	Total	23,884.76

RECAPITULATION.

Amount expended by collectors	$320.63
Amount expended by revenue agents	23,884.76
Amount expended for rewards	671.42
Amount expended for miscellaneous purposes	62.10
Total expended	24,948.91

AMOUNT EXPENDED FROM APPROPRIATIONS NOT HERETOFORE REPORTED.

Name.	District.	Amount.	Fiscal year.
Hunter Wood	Second Kentucky	$2.85	1887
H. Shepperd	Sixth Virginia	40.00	1887.
W. H. Chapman, revenue agent		12.00	1887.
George B. Clark, revenue agent		4.00	1887.
Rewards under Circular 99		1,184.75	1887.
Total		1,243.60	

The accounts for expenditures under this appropriation are rendered monthly, with an itemized statement, and in all cases supported by proper subvouchers duly sworn to. These accounts pass through all the accounting offices in the Treasury Department, and are filed in the Register's office.

DESTRUCTION OF THE PERSONAL PROPERTY OF OFFICERS AND EMPLOYÊS.

In the enforcement of the laws for the collection of the tax on distilled spirits in some of the sparsely settled portions of the country, and for the suppression of illicit distillation, officers of the internal revenue have been subjected to a considerable loss from the destruction by persons operating illicit stills and their lawless comrades, of their vehicles and the killing or maiming of their horses used while traveling on official business.

Under existing laws there is no authority to re-imburse the officer for loss or damage sustained from such causes.

Section 3171 of the Revised Statutes authorizes the officer so injured to maintain suit for damages in the circuit court of the United States in the district where the party doing the injury may reside or shall be found. The only concession to the injured officer made by this section is the right to maintain suit in the United States court. He, of course, has a just claim for damages against the trespassers which he may bring in the State courts. By this statute he is permitted to bring an action in the United States court, but is compelled to go to the district where the injury is done.

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The present statutory or common law remedies are of little or no benefit to the injured person, for the reason that it is usually impossible to obtain sufficient evidence to sustain an action against the guilty parties, or, if they are discovered, they are generally so irresponsible pecuniarily that judgments against them are entirely worthless.

The frequency of such outrages has had a tendency to make the officers less active than they otherwise would be in visiting portions of their districts infested by law-breakers, on account of the loss of or damage to property to which they are exposed, with little or no hope of re-imbursement for the same.

This damage is inflicted, not for personal reasons, but in a spirit of retaliation against the agent of the Government for his lawful acts.

So frequent have such outrages become that in my opinion the subject should be brought to the attention of Congress.

Sections 3482 and 3483 of the Revised Statutes provide for the payment to officers for horses lost in battle and for property lost while in military service. It occurs to me that an enactment somewhat similar to the provisions of these sections would not only be just to the civil officers, whose duties expose them to loss and damage in property, but would encourage them in the more faithful performance of an arduous and dangerous duty. I think an act could be so framed as to provide against any abuse of it, or the recovery of any improper or unjust claims under it.

OFFERS IN COMPROMISE.

The following statement shows the number of internal-revenue cases compromised under section 3229, Revised Statutes, for the fiscal year ended June 30, 1888, with amount of tax, assessable penalty, and specific penalty accepted:

Month.	Compromise cases.		Amount of tax accepted.	Amount of assessable penalty accepted.	Amount of specific penalty accepted.	Total.
	Received.	Accepted.				
1887.						
July	51	36	$1,983.12	$35.43	$19,440.24	$21,458.79
August	36	54	645.93	29.17	994.10	1,669.20
September	47	6	2.08	1.04	786.43	789.55
October	68	91	4,140.98	62.50	5,446.50	9,649.98
November	49	38	258.01	.....	861.00	1,119.01
December	44	42	1,896.26	384.76	4,297.67	6,578.69
1888.						
January	30	41	1,330.07	52.09	1,198.60	2,580.76
February	40	39	10,432.87	139.59	13,270.00	23,842.46
March	32	45	550.00	25.00	3,162.00	3,737.00
April	38	27	1,051.30	120.00	2,195.00	3,366.30
May	32	35	1,727.58	4.17	4,134.10	5,865.85
June	38	37	713.50	50.00	4,177.00	4,940.50
Total	505	491	24,731.70	903.75	59,962.64	85,598.09

RECAPITULATION.

Amount of tax	$24,731.70
Assessable penalty	903.75
Specific penalty	50,962.64
Total	85,598.09

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STATEMENT OF CASES COMPROMISED FOR THE QUARTER ENDING SEPTEMBER 30, 1888.

Month.	Compromise cases.		Amount of tax accepted.	Amount of assessable penalty accepted.	Amount of specific penalty accepted.	Total.
	Received.	Accepted.				
1888.						
July	38	12	$1,275.34	$85.99	$4,757.13	$6,118.46
August	34	56	15.48	7.29	1,057.10	1,079.87
September	32	10	.....	.....	274.50	274.50
Total	104	78	1,290.82	93.28	6,088.73	7,472.83

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the year ended June 30, 1888, were as follows:

Articles.		Quantities.	Values.
Distilled spirits	galls.	15,808	$15,825.18
Tobacco	lbs.	13,613	1,467.00
Cigars	No.	299,296	2,374.00
Miscellaneous property		.....	167,177.38
Total		.....	186,844.16

ABSTRACT OF PROPERTY SEIZED FOR VIOLATION OF INTERNAL-REVENUE LAW DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1888.

States and Territories.	Value of the miscellaneous property.	Cigars.		Distilled spirits.	
		Number.	*Value.*	*Gallons.*	*Value.*
Alabama	$290.00	.....	.....	.....	.....
California	370.00	350	$10.00	18	$106.02
Georgia	2,436.25	.....	.....	.....	.....
Illinois	3,226.00	.....	.....	.....	.....
Kentucky	260.00	.....	.....	.....	.....
Missouri	75.00	.....	.....	235	425.00
Massachusetts	.....	.....	.....	30	7.50
New Mexico	.....	27	1.35	.....	.....
New Jersey	300.00	.....	.....	.....	.....
New York	439.80	250	2.50	.....	.....
North Carolina	2,272.00	.....	.....	1,082	228.00
New Hampshire	.....	16,730	501.90	.....	.....
Ohio	.....	.....	.....	290	250.00
Pennsylvania	800.00	.....	.....	1,450	500.00
South Carolina	.....	.....	.....	150	300.00
Tennessee	660.00	.....	.....	4,968	1,747.45
Virginia	100.00	.....	.....	113	256.00
Wisconsin	833.00	.....	.....	.....	.....
	12,062.05	17,357	515.75	8,296	3,312.97

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REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the cal year 1887–'88 of internal-revenue suits and prosecutions pending, mmenced, and disposed of:

Suits and prosecutions.	Number of criminal actions.	Number of civil actions in *personam*.	Number of actions in *rem*.	Total.
nding July 1, 1887	3,052	323	37	3,422
mmenced during fiscal year 1888	6,094	226	31	6,351
Total	9,146	559	68	9,773
ecided in favor of United States:				
Judgments and costs paid	750	74	3	827
Judgments and costs not paid	3,123	95	.....	3,218
Total	3,873	169	3	4,045
ettled by compromise	221	34	19	274
Decided against the United States	970	11	3	984
ismissed, abandoned, consolidated, etc	1,176	100	5	1,281
Total suits disposed of	6,240	314	30	6,584
Pending July 1, 1888	2,906	245	38	3,189
Wherein sentence is suspended	853	.....	.....	853

Recoveries of judgments, costs taxed, etc.	Fines, etc.	Principal.	Costs.	Total.
Amount of judgments recovered and costs taxed in criminal actions	$238,204.34	.....	$167,738.41	$405,942.75
Amount of judgments recovered and costs taxed in civil actions in *personam*	.....	$148,657.70	5,652.41	154,310.11
Amount of judgments recovered and costs taxed in actions in *rem*	.....	1,912.49	1,129.58	3,042.07
Amount paid to collectors in criminal actions	72,638.47	.....	30,672.00	103,310.47
Amount paid to collectors in civil suits in *personam*	.....	24,006.96	2,199.57	26,206.53
Amount paid to collectors in actions in *rem*	.....	13,448.92	3,496.87	16,945.79

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal ear ending June 30, 1890, as follows:

or salaries and expenses of collectors, including pay of deputy collectors and clerks, and expense of enforcing the act of August 2, 1886, taxing oleomargarine, and the act of August 4, 1886, imposing on the Government the expense of the inspection of tobacco exported	$1,800,000
or salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gangers, for salaries of store-keepers, and for miscellaneous expenses	1,950,000
or paper for internal-revenue stamps	60,000
or detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection	50,000
or salaries of officers, clerks, and employés in the office of the Commissioner of Internal Revenue	265,280
or expenses incident to the enforcement of the act of October 12, 1888, for the prevention of the manufacture and sale of adulterated foods and drugs in the District of Columbia, which provides for the analysis of such articles under the direction of the Commissioner of Internal Revenue	10,000
Total	4,135,280

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SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fisc year ending June 30, 1889, are based upon an estimate of their prob ble collections according to the following scale, with the qualificatic that if the actual collections should vary from the amounts estimate the salaries will be re-adjusted at the end of the fiscal year:

For collection of—	Salary.	For collection of—	Salar
$25,000 or less	$2,000	$375,001 to $425,000	$3,
25,001 to $37,500	2,125	425,001 to 475,000	3,
37,501 to 50,000	2,250	475,001 to 550,000	3,
50,001 to 75,000	2,375	550,001 to 625,000	3,
75,001 to 100,000	2,500	625,001 to 700,000	3,
100,001 to 125,000	2,625	700,001 to 775,000	4,
125,001 to 175,000	2,750	775,001 to 850,000	4,
175,001 to 225,000	2,875	850,001 to 925,000	4,
225,001 to 275,000	3,000	925,001 to 1,000,000	4,
275,001 to 325,000	3,125	1,000,001 and upwards	4,
325,001 to 375,000	3,250		

OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year whic ended June 30, 1888, in the various districts throughout the Unite States, as reorganized under the Executive order of May 21, 1887, wa 63 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
31	$4,500	3	$3,750	5	$3,
1	4,375	4	3,625	4	2,
2	4,250	2	3,500	3	2,
1	4,000	1	3,375	2	2,
1	3,875	3	3,250		

There were also employed 947 deputy collectors, who received pe annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
22	$2,000	1	$1,150	1	$4
11	1,900	130	1,100	9	4
33	1,800	1	1,050	3	3
1	1,750	132	1,000	29	3
10	1,700	2	950	3	2
31	1,600	66	900	2	2
2	1,550	4	850	9	2
47	1,500	23	800	6	1
8	1,450	1	750	4	1
123	1,400	11	700	2	
1	1,350	20	600	1	
35	1,300	10	500		
151	1,200	2	480		

Also 181 clerks, who received per annum salaries as follows:

Number.	Salary	Number.	Salary.	Number.	Salary.
1	$1,800	9	$1,150	9	$70
2	1,600	8	1,100	2	65
3	1,500	30	1,000	11	60
9	1,400	31	900	1	50
4	1,300	18	800	1	40
1	1,250	5	750		
34	1,200	2	720		

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Also 29 porters, messengers, or janitors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
5	$660	1	$400	1	$144
1	560	2	360	1	120
	480	6	300	4	100
1	450	2	200	1	75

STORE-KEEPERS, GAUGERS, ETC.

There are also employed 605 gaugers who receive fees not to exceed $5 per diem, 507 store-keepers and 867 store-keepers and gaugers whose pay does not exceed $4 per diem, and 3 distillery surveyors. All the foregoing officers are paid only when actually employed.

The pay of store-keepers and store-keepers and gaugers assigned to distilleries whose registered daily capacity is 20 bushels or less is fixed by law at $2 per diem. The pay of those assigned to larger distilleries has been graded according to the following scale:

Compensation for store-keepers and gaugers, and store-keepers assigned to distilleries having a surveyed daily capacity exceeding 20 bushels and not exceeding 40 bushels, $3 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 40 bushels and not exceeding 60 bushels, $3.50 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 60 bushels, $4 per day.

CONDITION OF THE OFFICE.

At the close of the year ended June 30, 1888, 193 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was $252,637.16.

During the year ended June 30, 1887, 198 persons were employed, and the aggregate payments on account of their salaries was $250,702.74.

At the close of the year ended June 30, 1885, the number of persons so employed was 220, and the aggregate amount paid for salaries during that year was $284,591.65. During the year ended June 30, 1884, there were 241 persons employed, and the aggregate payments on account of their salaries was $296,421.48.

Notwithstanding this reduction in the force of nearly 50 persons during the last four years, the work of the office is in good shape. For this condition of affairs I am indebted to the officers, clerks, and other employés of this Bureau, who have generally performed their duties in a most acceptable manner.

REPORT OF WORK PERFORMED.

The work performed by the different divisions of the office during the fiscal year ended June 30, 1888, is shown by the following statement:

DIVISION OF LAW.

Offers in compromise briefed	548
Solicitor's opinions prepared	528
Offers in compromise acted upon	518
Reports of suits and prosecutions recorded	6,351

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Reports of seizures, on Form 117, recorded	3
Reports of seizures and destructions on Form 161	6
Reports of sales of forfeited personal property received, examined, and recorded	1
Reports on Form 128 recorded	
Other reports received and examined	3, 0
Quitclaim deeds of real estate sold, prepared	
Amount received for sales of real property	$2, 320.
Accounts of United States attorneys for services in internal revenue cases received and acted upon	
Reward claims acted upon	
Direct-tax claims examined and disposed of	
Amount allowed on direct-tax claims	$8, 280.
Applications for the redemption of school farm lands examined and disposed of	
Number of acres redeemed	1, 7
Claims for abatement of taxes disposed of	2, 5
Orders for abatement of taxes issued	5
Amount of abatement claims allowed (uncollectible)	$41, 008.
Amount of abatement claims allowed (erroneous assessment)	$283, 138.
Amount of abatement claims rejected (uncollectible)	$4, 449.
Amount of abatement claims rejected (erroneous assessment)	$38, 049.
Claims for refunding of taxes disposed of	1
Amount of refunding claims allowed	$7, 323.
Amount of refunding claims rejected	$12, 159.
Circulars filled out and addressed	9
Letters written	8, 1

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	250, 8
Returns and reports relating to fermented liquors examined and disposed of	52, 0
Computations made of capacities of distilleries, and of distillers' monthly liabilities	11, 5
Cases of liability to assessment for deficiency, excess, and errors in gauging, found and reported	1, 3
Aggregate amount reported for assessment	$97, 309.
Locks examined and issued	2, 2
Hydrometer sets: boxes, cups, stems, and thermometers examined and issued	2, 3
Gauging-rods examined and issued	7
Wantage-rods examined and issued	8
Letters written	17, 3

DIVISION OF TOBACCO.

Accounts of cigar manufacturers audited	11, 4
Accounts of tobacco manufacturers audited	61
Statements and notices of apparent deficiences in accounts sent to collectors for service on manufacturers	4, 15
Explanations of deficiencies examined and acted upon	1, 17
Claims for abatement and refunding of taxes examined and opinions thereon furnished to solicitor	4
Letters written	67

DIVISION OF STAMPS.

Sheets of stamps received from Bureau of Engraving and Printing and counted	32, 932, 87
Collectors' orders and requisitions filled	3, 56
Packages of stamps mailed	41, 80
Brewers' permits issued	92, 80
Books of stamps and coupons returned by collectors received and counted	59, 65
Stamps and coupons returned by collectors received and counted	62, 641, 88
Stubs of stamps examined	14, 927, 36
Books of stamps and coupons referred to Fifth Auditor	38, 17

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Claims for redemption of stamps received and examined	591
Claims for redemption of stamps allowed and referred to Fifth Auditor	611
Claims for redemption of stamps rejected	45
Applications for restamping received and disposed of	75
Applications for issue of special-tax stamps in lieu of others destroyed received and disposed of	799
Claims on Forms 66 and 66 A received and examined	679
Claims on Forms 66 and 66 A allowed and referred to Fifth Auditor	679
Stubs of tax-paid spirit and special-tax stamps examined on claims 66 and 66 A	87,286
Reports examined and disposed of	25,218
Statement of accounts made	308
Names of persons copied from stubs of special-tax stamps as appearing liable to assessment	32,758
Names of persons copied from stubs of special-tax stamps and reported for assessment	18,710
Re-examinations of stubs of special-tax stamps made to verify lists of persons liable to assessment	18,710
Packages received by express recorded and distributed	192
Packages received by registered mail recorded and distributed	5,075
Acknowledgments of stamps received prepared and forwarded	2,696
Letters written	4,749
Value of stamps received from Bureau of Engraving and Printing	$134,170,436.00
Value of stamps issued to collectors	$138,274,823.98
Value of stamps on tin-foil wrappers for tobacco issued to manufacturers by stamp agent at New York	$145,351.00
Value of stamps issued for stamping documents under section 3422 Revised Statutes	$23.82
Total value of stamps issued	$138,420,198.80
Value of stamps destroyed	$14,897.60
Value of stamps and coupons forwarded to Fifth Auditor as vouchers in collectors' accounts	$12,750,680.49
Value of claims for redemption of stamps allowed	$28,957.86
Value of claims, Forms 66 and 66 A, certified to Fifth Auditor for allowance	$3,076,894.63

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of	13,767
Reports relating to bonded accounts examined and disposed of	361,749
Reports relating to exportations examined and disposed of	44,211
Reports relating to oleomargarine examined and disposed of	2,364
Claims for drawback disposed of	1,206
Letters written	4,105

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of	2,734
Monthly reports examined and disposed of	30,032
Quarterly reports examined and disposed of	424
Miscellaneous reports examined and disposed of	845
Final accounts of collectors referred for settlement	40
Certificates of deposit for internal-revenue collections recorded (amounting to $124,229,640.32)	26,935
Certificates of special deposits to credit of the Secretary of the Treasury recorded (amounting to $97,127.98)	637
Drafts mailed to collectors for gaugers' fees and expenses (amounting to $716,187.71)	6,867
Drafts mailed to depositaries for transfer of special deposits (amounting to $93,454.95)	379
Drafts mailed to collectors for compromise offers returned (amounting to $4,704.38)	69
Drafts mailed to collectors for expenses of office	691
Collectors' monthly reports of taxes, etc., consolidated into yearly statements	937
Consolidated statements of monthly reports of taxes, etc., recorded	51
Letters written	1,383

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DIVISION OF REVENUE AGENTS.

Reports of revenue agents disposed of	1,84
Reports of collectors relative to distilled spirits disposed of	5
Accounts of revenue agents examined	4
Miscellaneous expense accounts examined	11
Sales by dealers in leaf tobacco abstracted and referred to collectors	119,4
Sales by dealers in oleomargarine abstracted and referred to collectors	135,11
Quarterly returns of ordnance and ordnance stores in hands of collectors examined	6
Reports of examining officers on condition of collectors' offices examined and recorded	20
Reports of collectors of seizures of illicit stills, Form 162, examined and recorded	70
Reports of revenue agents of seizures, etc., Form 170, examined and recorded	14
Letters written	110

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, appointees notified, and blank bonds prepared	5
Bonds of collectors and disbursing agents recorded	38
Commissions of gaugers, store-keepers, and store-keepers and gaugers recorded, appointees notified, and blank bonds prepared	577
Bonds of gaugers, store-keepers, etc., examined and recorded	576
Statement of organization of collectors' offices and districts on Form 204 recorded	63
Reports of examining officers on condition of collectors' offices examined and acted upon	202
Letters received for entire Bureau registered and distributed to divisions	32,174
Letters briefed and filed	16,331
Press copies of letters briefed, registered, and arranged for reference (covering 53,870 pages of letter paper)	35,085
Pages of press-copy letters copied in record books, indexed, and compared (covering 4,705 pages in record books)	8,814
Pages of press copies bound in volumes (not recorded), paged, and indexed	45,689
Pages of letter and cap paper copied and compared	9,621
Letters briefed and registered	3,378
Press-copy letters compared and paged in registers	63,852
Blank forms prepared and issued	7,837,726
Blank books prepared and issued	13,541
Letters written	7,004

SALARIES.

I have the honor to recommend that Congress appropriate, for the fiscal year ending June 30, 1890, the sum of $265,280 as salaries for the following officers, clerks, and employés in this Bureau:

One Commissioner, at	$6,000
One Deputy Commissioner, at	3,200
One chemist, at	2,500
One microscopist, at	2,500
Two heads of division, at	2,500
Six heads of division, at	2,250
One superintendent of stamp vault, at	2,000
One stenographer, at	1,800
Twenty-four clerks, at	1,800
Twenty-four clerks, at	1,600
Thirty-four clerks, at	1,400
Twenty-four clerks, at	1,200
Thirteen clerks, at	1,000
Forty clerks, at	900
Two messengers, at	840
Sixteen assistant messengers, at	720
Thirteen laborers, at	660

An aggregate of 204 persons.

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The chemist and microscopist were authorized by the act of August 2, 1886, taxing oleomargarine, and the additional head of division and the two assistant messengers asked for are rendered necessary to carry out the provisions of that act; and these officers embrace all the additional force connected with this Bureau that will be needed to enforce this additional tax.

I also recommend the appropriation of the sum of $2,500 as salaries for one stamp agent at $1,600, and one counter at $900, the same to be re-imbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

STAMP DIVISION.

STATEMENT SHOWING NUMBER, KIND, AND VALUE OF INTERNAL REVENUE STAMPS ISSUED FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

Class of stamps.	Number.	Value.
Tax-paid	1, 555, 050	$70, 473, 105. 00
Exportation, spirits	12, 800	1, 280. 00
Other than tax-paid	3, 741, 200	
Tobacco and snuff	354, 290, 323	19, 977, 935. 63
Exportation, tobacco	77, 200	
Cigar and cigarette	239, 255, 137	12, 711, 013. 35
Exportation, cigars	4, 400	
Special-tax	398, 380	9, 075, 426. 00
Fermented liquors	75, 495, 500	25, 246, 400. 00
Brewers' permits	92, 800	
Oleomargarine	1, 036, 800	789, 664. 00
Exportation, oleomargarine	114, 000	
Tin-foil for tobacco issued by stamp agent at New York	29, 005, 600	145, 351. 00
Documentary, issued for stamping documents under section 3422 Revised Statutes	27	23. 82
Total	705, 579, 717	138, 420, 198. 80

REDEMPTION OF CHECK STAMPS.

There have been received for redemption since June 1, 1887, to June 30, 1888, 101 claims for check and proprietary stamps, amounting to $325.20, and the time for the redemption of such stamps having expired June 30, 1886, the same were rejected and returned.

At the close of the last fiscal year there were remaining 78 packages of check and proprietary stamps undisposed of. These packages are made up, some without claims and some without stamps. None of the old claims have been disposed of, and are chiefly those for which no clue to their ownership can be obtained.

MANUFACTURE OF STAMP PAPER.

After due advertisement for proposals to furnish paper for the present fiscal year, to be used in printing United States internal-revenue stamps, two bids were presented. The bids were opened August 27, 1888, and after due consideration of the same, and a just and fair test of the various samples presented with the bids, the contract for supplying such paper was awarded on the 29th day of August to the Fairchild Paper Company, of Boston, Mass., at the rate of $6\frac{7}{10}$ cents per pound, including all expenses for the transportation and delivery at the Treasury Department.

Under the contract for the previous year the price paid was $7\frac{2}{10}$ cents per pound.

The contract for the manufacture of the paper by the Fairchild Paper Company was executed on the 6th of September, 1888.

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The advertisement for proposals stated the quantity of paper likely to be required for the present fiscal year would be about 500,000 pounds. It is now apparent, by the regular annual increase of the demands for the several classes of stamps, the amount of paper required will be at least 600,000 pounds.

The manufacture of the paper under the present contract commenced September 14, 1888.

PRODUCTION OF STAMPS.

During the past fiscal year all internal-revenue stamps have been produced by the Bureau of Engraving and Printing, with the exception of stamps for tobacco imprinted on tin-foil wrappers, which have been printed by John J. Crooke, of New York, under contract which provides that the imprinting of such stamps shall be without cost to the Government, the contractor receiving such remuneration from the manufacturers of tobacco as may be agreed upon between them, and re-imbursing to the Government the salaries of one United States stamp agent and one counter, amounting to $2,500 per annum.

OFFICIAL COUNT OF STAMPS IN VAULT MADE BY COMMITTEE APPOINTED BY THE HONORABLE SECRETARY OF THE TREASURY.

A committee appointed by the honorable Secretary of the Treasury on the 6th day of January, 1888, took possession of the vaults of the stamp division of this Bureau at 9 o'clock Monday morning on the 16th of January, 1888, and with an adequate force of counters, clerks, and laborers selected from the different offices and bureaus of the Department immediately proceeded with the count, and completed the work at noon on Thursday, the 19th of the same month.

They reported the balances found by actual count to agree in every respect with the balances reported by the superintendent of the vault, and a statement of balances called for by the books of the Division of Loans and Currency in the office of the Secretary, which balances and statement were verified by the count and found to be absolutely correct.

The committee further reports that the gratifying results shown by this examination, involving the receipt, custody, and disbursement of 765,934,261 stamps, aggregating in value over $186,000,000, without loss to the Government could only have been secured by the strictest integrity and a most thorough and conscientious discharge of duty on the part of those upon whom this responsibility devolves, and leaves no room for other than favorable comment.

TOBACCO DIVISION.

The aggregate amount of taxes collected from tobacco during the last fiscal year was $30,662,431.52. This amount includes internal-revenue taxes paid by stamps on imported manufactured tobacco, snuff, cigars, and cigarettes.

The increase of collections for the last fiscal year over those for the previous fiscal year was from—

Manufactured tobacco and snuff	$229,046.46
Cigars and cigarettes	308,347.07
Special taxes	16,970.86
Total increase of collections	554,364.39

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The increase in the quantity of tobacco and snuff and in the number of cigars and cigarettes for the last fiscal year over those taxed during the previous fiscal year was:

	Pounds.
Manufactured tobacco	1,987,870
Snuff	875,211
Total	2,863,081
	Number.
Cigars	56,421,207
Cigarettes	278,220,900
Total	334,642,107

The export account shows a decrease in manufactured tobacco of 224,705 pounds; a decrease in the number of cigars exported of 462,425; and an increase in the number of cigarettes exported of 40,834,500.

The number of cigars imported during the fiscal year ended June 30, 1888, was 84,203,780. The value of the manufactured tobacco imported was $88,537.

COMPARATIVE STATEMENT.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1888, from each particular source of the tobacco tax, as compared with those for the previous fiscal year:

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco, tax 8 cents per pound	$16,154,049.05
Snuff, tax 8 cents per pound	594,959.13
Total for year ended June 30, 1888	16,749,008.18
Total for year ended June 30, 1887	16,519,961.72
Increase in collections	229,046.46

The increase in collections from chewing and smoking tobacco was $159,029.59, and from snuff $70,016.87.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars and cigarettes, at $3 per 1,000	$11,534,179.95
Cigarettes, at 50 cents per 1,000	931,363.05
Total for year ended June 30, 1888	12,465,543.00
Total for year ended June 30, 1887	12,157,195.93
Increase in collections from cigars and cigarettes	308,347.07

Of this increase $169,263.62 was on cigars and $139,083.45 was on cigarettes.

RECEIPTS FROM SPECIAL TAXES.

Manufacturers of cigars	$116,398.09
Increase, manufacturers of cigars	3,058.09
Manufacturers of tobacco and snuff	5,125.00
Decrease, manufacturers of tobacco	438.75
Dealers in manufactured tobacco	1,268,294.89
Increase, dealers in manufactured tobacco	22,882.24
Peddlers of tobacco	13,116.53
Decrease, peddlers of tobacco	1,585.41
Leaf dealers	44,945.83
Decrease, leaf dealers	6,945.31

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PRODUCTION OF TOBACCO, SNUFF, CIGARS, AND CIGARETTES

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1888, computed from the receipts from stamps sold for all such goods as were put on the market for consumption, together with those removed in bond for export, and including importations, was:

TOBACCO AND SNUFF.

	Pounds.
Tobacco, taxed at 8 cents per pound	201,925,613
Snuff, taxed at 8 cents per pound	7,436,989
Total tobacco and snuff	209,362,602
Increase over last fiscal year	2,863,081
Tobacco and snuff exported	13,504,227
Total production for fiscal year 1888	222,866,829
Total production for fiscal year 1887	220,228,454
Total increase over fiscal year 1887	2,638,375

CIGARS AND CIGARETTES.

	Number.
Cigars, taxed $3 per 1,000	3,844,726,650
Cigarettes, taxed 50 cents per 1,000	1,862,726,100
Total taxed	5,707,452,750
Increase over last fiscal year	334,642,107
Cigars exported	1,432,625
Cigarettes exported	180,769,800
Total product for fiscal year 1888	6,224,297,282
Total product for fiscal year 1887	5,514,640,993
Increase	709,656,289

SPECIAL-TAX PAYERS.

The number of special-tax payers, on the computation that each paid special tax for a full year, as shown by the receipts from the sale of special-tax stamps during the fiscal year 1888 was:

Manufacturers of tobacco, including snuff	855
Manufacturers of cigars and cigarettes	19,400
Peddlers of tobacco	1,456
Dealers in leaf tobacco	4,235
Dealers in manufactured tobacco	528,456
Total number of special-tax payers	554,402
Special-tax payers, previous fiscal year	545,225
Increase during last fiscal year	9,177

THE TABULAR STATEMENTS.

In the tables annexed will be found statements showing the manner in which the manufacturing is distributed through the different States, the number of persons and firms engaged in each of the two branches of manufacturing, the quantity of different kinds of material used, and the quantity and kinds of products manufactured. These taxes are compiled from the reports received from collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1887, a period of time differing from the fiscal year, which will account for any apparent discrepancies between them and the previous part of the report relating to tobacco.

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STATEMENT SHOWING THE NUMBER OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR 1887, AND THE QUANTITY OF TOBACCO USED THEREIN.

States.	Districts.	Accounts.	Tobacco used.	Cigars manufactured.	Cigarettes manufactured.
	No.	*Number.*	*Pounds.*	*Number.*	*Number.*
Alabama	1	42	92,666	4,810,450	24,500
Arkansas	1	24	38,663	1,683,175	.....
California	2	370	2,881,608	137,293,535	4,840,930
Colorado	1	103	222,392	11,191,740	.....
Connecticut	1	399	978,598	42,635,255	.....
Florida	1	243	2,246,896	104,768,155	1,164,530
Georgia	1	34	53,069	2,276,250	.....
Illinois	4	1,487	4,022,926	196,505,085	1,068,010
Indiana	2	539	1,072,268	47,877,888	.....
Iowa	2	309	983,414	45,364,479	.....
Kansas	1	240	456,093	21,104,253	.....
Kentucky	5	269	654,528	28,688,620	.....
Louisiana	1	145	915,155	37,347,414	16,571,080
Maryland	1	858	2,313,744	98,753,595	122,405,630
Massachusetts	1	608	2,236,888	93,061,641	319,050
Michigan	2	611	1,916,796	90,550,903	2,141,100
Minnesota	1	191	639,215	30,929,445	.....
Missouri	2	736	1,348,130	62,235,461	.....
Montana	1	22	27,545	1,270,300	.....
Nebraska	1	191	307,795	14,313,415	.....
New Hampshire	1	133	263,862	11,354,509	46,750
New Jersey	2	883	1,515,237	67,217,491	698,317
New Mexico	1	8	2,270	87,300	.....
New York	6	5,549	27,664,976	1,115,677,747	927,568,395
North Carolina	2	33	1,555,527	2,740,380	393,842,820
Ohio	4	1,582	6,629,849	306,031,601	8,444,850
Oregon	1	37	46,160	1,984,840	.....
Pennsylvania	4	4,504	19,147,768	923,602,704	1,446,920
South Carolina	1	24	23,989	1,091,050	.....
Tennessee	2	40	82,545	3,875,525	.....
Texas	2	63	134,176	4,083,375	.....
Virginia	2	181	1,885,180	35,524,498	384,704,210
West Virginia	1	131	761,054	44,615,825	.....
Wisconsin	2	595	1,585,159	71,087,518	.....
Total	68	21,274	84,796,081	3,661,630,422	1,865,287,082

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STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, THE AGGREGATE QUANTITY OF LEAF-TOBACCO AND OTHER MATERIAL USED, AND THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1887, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

State.	Factories.	Materials used in manufacturing tobacco and snuff.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	No.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Arkansas	9	56,711	323	.....	2,078	7,397	1,117	8,884	76,510
California	6	59,612	16,364	.....	.....	.....	175	13,871	90,022
Colorado	1	.....	8,402	.....	.....	.....	.....	.....	8,402
Connecticut	2	.....	.....	2,242	.....	10	150	1,596	3,998
Georgia	15	286,361	302	.....	8,266	13,180	7,264	13,484	328,857
Illinois	26	5,475,664	474,649	350,722	260,142	808,727	375,122	390,942	8,135,968
Indiana	14	37,487	7,976	.....	459	627	207	91	46,847
Iowa	4	251,484	10,006	87,921	2,686	9,210	.....	19,600	380,907
Kansas	2	6,932	2,625	.....	126	.....	55	14,121	23,859
Kentucky	83	17,039,459	19,443	213	2,685,820	2,458,310	1,355,558	378,544	23,937,347
Louisiana	42	2,386,877	10,583	.....	32,060	28,049	15,439	18,391	2,491,399
Massachusetts	7	417,523	5,175	9,077	46,599	49,172	9,653	99,329	636,528
Maryland	11	9,364,366	448,225	648,504	225,124	400,768	402,352	1,118,115	12,607,454
Michigan	7	7,256,787	800,686	191,662	721,668	1,118,523	459,940	500,972	11,045,238
Minnesota	4	1,388	3,857	.....	275	.....	107	.....	5,627
Missouri	63	35,305,939	534,265	1,352,914	8,259,159	4,923,284	1,131,639	573,389	52,080,589
New Jersey	11	24,224,405	707,648	481,639	3,570,152	5,190,012	1,418,209	2,814,891	38,406,956
New York	110	14,334,155	3,637,769	111,940	1,871,134	1,042,877	1,145,374	809,812	22,953,061
North Carolina	233	17,919,170	453,930	25,829	715,157	392,417	219,675	1,685,976	21,412,154
Ohio	35	15,851,092	89,407	458,478	3,410,419	2,827,102	725,341	670,329	24,032,168
Pennsylvania	32	3,738,189	102,956	46,378	20,920	44,654	51,062	253,149	4,257,278
South Carolina	4	53,611	.....	.....	2,778	800	26	.....	57,215
Texas	3	12,074	.....	.....	128	507	75	.....	12,779
Tennessee	49	1,652,121	12,112	.....	84,800	64,545	3,122	41,506	1,858,206
Virginia	169	41,742,659	495,177	27,051	2,682,724	3,157,813	1,769,788	1,215,155	51,090,397
West Virginia	12	686,778	802,295	.....	23,755	31,548	372	10,715	1,555,463
Wisconsin	7	4,777,634	36,367	860,220	163,545	282,848	64,849	185,552	6,371,015
Total	961	202,988,428	8,680,542	4,654,820	24,789,969	22,848,380	9,155,691	9,838,414	282,906,244

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STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, ETC.—Continued.

States.	Tobacco, manufactured.										
	Tobacco and snuff produced.					Tobacco on hand January 1, 1887.	Total tobacco.	Unsold January 1, 1888.	Exported.	Sold.	Value of stamps used.
	Plug.	Fine-cut chewing.	Smoking.	Snuff.	Total.						
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Arkansas	40,463	.....	14,182	.....	54,645	44,004	98,649	17,561	8,285	72,803	$5,824.24
California	.....	.....	67,223	.....	67,223	31,558	98,781	24,510	22,344	51,927	4,154.16
Colorado	.....	.....	7,036	.....	7,036	168	7,204	.....	.....	7,204	572.60
Connecticut	.....	.....	.....	769	769	.....	769	.....	.....	769	61.52
Georgia	242,957	.....	20,510	.....	263,467	130,694	394,161	119,013	69	275,079	22,006.32
Illinois	753,808	1,578,104	4,619,336	324,012	7,275,310	312,863	7,588,173	58,783	4,078	7,524,412	601,952.96
Indiana	2,639	.....	9,239	24,033	35,901	39,511	75,412	34,585	100	40,727	3,258.16
Iowa	.....	31,360	331,413	1,800	364,573	12,991	377,564	6,228	.....	371,336	29,706.88
Kansas	6,081	.....	5,678	.....	11,709	14,656	26,365	11,522	.....	14,843	1,187.44
Kentucky	16,856,361	744,948	1,102,600	322,118	19,025,967	1,074,003	20,099,970	976,671	18,189	19,105,110	1,528,408.80
Louisiana	.....	200	1,778,075	164,965	1,943,240	361,747	2,304,987	317,393	105,766	1,881,828	150,546.24
Massachusetts	389,962	120	10,940	45,066	446,088	372	446,460	430	49,482	396,548	31,723.84
Maryland	.....	630,962	7,318,436	2,828,182	10,777,550	351,977	11,129,527	390,721	18,331	10,720,475	857,638.00
Michigan	1,061,566	3,377,479	6,281,292	.....	10,720,337	11,005	10,731,342	24,821	3,621	10,702,900	856,232.00
Minnesota	.....	.....	5,045	58	5,103	3,885	8,988	550	421	8,017	641.36
Missouri	37,234,574	314,421	4,598,544	120,918	42,318,457	2,403,916	44,722,373	1,971,973	22,324	42,728,076	3,418,246.08
New Jersey	16,633,263	5,668,308	5,108,998	2,686,646	30,092,215	50,743	30,142,958	60,193	272,568	29,810,197	2,384,815.76
New York	3,721,501	3,355,815	11,035,958	357,699	18,470,973	126,106	18,597,079	86,273	3,670,671	14,840,135	1,187,210.80
North Carolina	9,619,326	18,084	5,448,506	40,045	15,125,911	9,140,965	24,266,876	7,328,527	224,545	16,713,804	1,337,104.32
Ohio	16,571,955	917,616	2,562,208	24,371	20,075,250	267,915	20,343,165	626,657	7,010	19,709,498	1,576,759.84
Pennsylvania	724	82,368	2,482,816	877,039	3,442,947	105,835	3,548,782	91,263	5,357	3,452,162	276,172.96
South Carolina	39,687	.....	2,691	.....	42,378	48,352	90,730	42,598	.....	48,132	3,850.56
Texas	3,287	.....	.....	5,179	8,466	.....	8,466	2,143	2	6,321	505.68
Tennessee	1,068,432	35,422	77,825	175,010	1,351,689	852,867	2,204,556	957,686	1,065	1,245,805	99,664.40
Virginia	35,670,004	.....	1,386,825	168,473	37,225,302	12,184,378	49,409,680	9,130,032	8,715,855	31,563,793	2,525,103.44
West Virginia	12,786	.....	1,255,630	.....	1,269,415	72,871	1,342,286	35,843	200	1,256,243	100,499.44
Wisconsin	2,275	989,896	4,946,128	2,246	5,931,545	62,476	5,994,021	35,971	.....	5,958,050	476,644.00
Total	139,976,600	17,736,073	60,472,184	8,168,609	226,353,466	27,705,858	254,059,324	22,462,947	13,151,183	218,506,194	17,480,495.52

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DIRECT TAX.

A bill to refund to the several States and Territories and the District of Columbia the taxes collected under the direct-tax act of 1861 has passed the Senate and is still pending before the House of Representatives.

SCHOOL FARMS.

The act of March 3, 1887, provided for the redemption of lands in Beaufort County, S. C., known as "school farms," owned or held by the United States by virtue of proceedings under the act entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," approved June 7, 1862, and acts supplementary thereto.

The law required applications to be made within one year from the passage of the act. The time for filing applications has therefore expired, and a bill, H. R. 8053, has passed the House of Representatives proposing to extend the time for one year.

When the aforesaid act of March 3, 1887, passed, there were eighteen school farms in Beaufort County, S. C., owned by the United States, portions of which were leased from year to year by the collector of internal revenue.

Each school farm contained about 160 acres, with the exception of three, which were reported as containing respectively 40, 30, and 800 acres, making a total of 3,370 acres, more or less.

Their value was estimated at an average of about $3 per acre, or about $10,000 in the aggregate.

The revenue which was derived from leasing these lands has been invested in United States bonds and the interest used for the support of public schools, under the provisions of section 6 of the act of June 8, 1872 (17 Stats., 330), as amended by the act of March 3, 1873 (17 Stats., 600).

The fund accumulated and invested in United States bonds, the interest of which is for the benefit of public schools in the parishes of Saint Helena and Saint Luke, S. C., is as follows:

United States 4's, face value	$49,000
United States 4½'s, face value	700

RELEASES GRANTED.

There have been released, up to the present time, to the original owners of the school farm lands, heirs at law, devisees or grantees of such original owners, under the provisions of the act of March 3, 1887, 2,127.61 acres, included in eighteen different releases. The amount paid to redeem these lands, including the refund of surplus proceeds already paid, was $772.06.

ABATEMENT, REBATE, AND REFUNDING CLAIMS.

ABATEMENT CLAIMS.

On the 1st of July, 1887, there were pending 61 claims for abatement of assessed taxes, amounting to $31,252.35, and during the year 3,121 claims, amounting to $380,179.07, were presented.

Of these, 2,249 claims, amounting to $324,147.19, have been allowed by this office, and 828 claims, amounting to $78,723.25, have been rejected or returned for amendment.

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This left 95 claims for abatement still pending on the 30th of June, 1888, amounting to $8,560.98.

Since that date and up to the 1st of October, 685 other claims have been filed, amounting to $98,681.92; 522 claims have been allowed, amounting to $71,366.80, and 203 rejected or returned for amendment, amounting to $33,256.24, and on the 1st day of October, 1888, 55 claims for abatement were pending, amounting to $2,619.86.

REBATE CLAIMS.

No claims for rebate of the tax on tobacco and cigars were received during the fiscal year ended June 30, 1888, and no claims of this character are now pending in this office. Since June 30, 1888, two claims amounting to $32.80, previously disallowed, have been reconsidered and allowed.

REFUNDING CLAIMS.

On the 1st of July, 1887, there were pending 194 claims for the refunding of taxes collected, amounting to $211,574.53, and during the year 271 other claims, amounting to $46,597.36, were presented, and one rejected claim, amounting to $312.95, was reconsidered. Of these, 126 claims, amounting to $7,323.37, have been allowed, and 116 claims, amounting to $30,532.92, have been rejected or returned for amendment. This left 224 claims for refunding still pending on the 30th of June, 1888, amounting to $220,629.05. Since that date and up to the 1st of October, 1888, 44 other claims have been received, amounting to $5,542.10. Of these, 37 claims have been allowed, amounting to $2,366.99, and 33 have been rejected or returned for amendment, amounting to $5,563.45, and on the 1st of October, 1888, 198 claims for refunding were pending, amounting to $218,240.71.

SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS.

STATEMENT OF SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS, OF WHICH THE PURCHASERS RECEIVED QUIT-CLAIM DEEDS, DURING THE FISCAL YEAR 1887–'88.

Date of sale.	When acquired.	From whom acquired.	Realty sold, and where situated.	Amount sold for.
June 29, 1887	Apr. 24, 1872	James Standley	A lot of 40 acres in Scott County, Mo.	$50.00
July 1, 1887	Aug. 21, 1868	William Troutman	W. ½ of NE. ¼ Sec. 2, T. 7, N., R. 9 E., Jasper County, Ill.	160.00
Oct. 28, 1887	Feb. 7, 1882	J. W. Ralston	178 acres land in Fannin County, Ga.	100.00
Nov. 30, 1887	Jan. 14, 1887	James A. O'Bryan	20 acres land in Crawford County, Ark.	50.00
Dec. 3, 1887	Nov. 25, 1878	William Staton	125 acres land in Gibson County, Tenn.	547.50
Dec. 6, 1887	Jan. 20, 1883	Thomas Pritchard	48 acres land in Pittsylvania County, Va.	108.00
Feb. 25, 1888	Nov. 3, 1882	Isaac A. Hill	85 acres land in Putnam County, Tenn.	85.00
Mar. 15, 1888	Dec. 16, 1875	Bingham Brothers	200 acres land in Gibson County, Ind.	810.00
Mar. 15, 1888	Dec. 16, 1875	do	150 acres land in Gibson County, Ind.	410.00
			Total	2,320.50

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NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT SHOWING THE NUMBER OF PERSONS WHO PAID SPECIAL TAXES IN THE SEVERAL STATES AND TERRITORIES DURING THE SPECIAL-TAX YEAR ENDED APRIL 30, 1888.

[The figures in the following table, except in cases of retail dealers in leaf tobacco and manufacturers of oleomargarine, represent not the actual but the equated number of special-tax payers.]

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.
Alabama	2	856	30	.....	33	.....	1	.....	8,661	.....	.....	2	32	19	.....	9	1	9,616
Arkansas	.....	703	30	.....	20	1	1	.....	7,071	4	1	.....	23	11	.....	21	3	7,889
California *a*	131	11,711	328	3	360	31	1	.....	16,435	3	15	189	281	128	.....	.....	1	29,617
Colorado *b*	7	2,831	73	.....	96	5	.....	.....	6,198	1	2	28	85	64	1	18	3	9,412
Connecticut *c*	23	4,097	72	1	328	67	13	.....	9,811	1	23	20	185	129	7	286	6	15,069
Florida	.....	332	11	.....	217	27	2	.....	2,958	1	3	.....	1	10	.....	2	1	3,565
Georgia	5	1,346	48	2	31	.....	.....	.....	11,735	17	13	2	46	20	.....	8	1	13,274
Illinois	102	11,271	222	4	1,200	53	12	.....	32,732	27	83	82	634	252	10	590	22	47,296
Indiana	18	5,567	62	.....	433	54	18	.....	17,241	10	26	49	184	92	1	32	1	23,788
Iowa	6	2,928	36	.....	272	2	.....	.....	15,140	3	11	74	249	48	.....	1	1	18,771
Kansas	1	1,277	8	3	177	1	.....	.....	15,335	.....	8	4	119	26	2	38	1	17,[illegible]
Kentucky	54	3,448	218	1	251	1,008	486	.....	10,820	67	11	26	113	35	.....	96	5	16,634
Louisiana *d*	24	4,913	114	.....	115	20	.....	.....	12,414	18	40	5	157	25	.....	11	2	17,858
Maryland *e*	58	6,298	124	1	676	95	28	.....	14,877	10	19	43	124	41	.....	15	1	22,420
Massachusetts	61	6,751	197	1	511	47	4	.....	17,394	4	79	38	549	197	1	330	16	26,180
Michigan	9	5,917	53	.....	584	14	2	.....	17,521	7	60	111	215	157	.....	204	22	24,882
Minnesota	25	3,095	54	.....	194	5	.....	.....	9,320	4	18	111	169	122	.....	.....	.....	13,117
Missouri	65	5,548	181	1	620	63	9	.....	19,563	65	19	57	193	151	.....	115	14	26,664
Montana *f*	2	2,164	67	.....	16	.....	.....	.....	3,582	1	4	58	68	42	.....	14	5	6,023
Nebraska *g*	6	2,698	58	.....	176	2	.....	.....	12,596	.....	3	46	135	125	.....	8	2	15,855
New Hampshire *h*	1	2,214	12	.....	108	1	.....	.....	8,878	.....	58	5	213	60	.....	29	1	11,580
New Jersey	18	7,329	52	3	728	9	.....	.....	16,404	8	75	47	368	164	.....	35	2	25,242
New Mexico *i*	3	1,570	39	.....	5	.....	.....	.....	2,371	.....	1	23	20	40	.....	18	1	4,091
New York	231	29,942	735	1	4,566	461	4	.....	60,076	124	298	235	1,809	478	1	14	.....	98,975
North Carolina	10	1,261	18	1	32	277	43	.....	8,378	198	77	.....	45	15	.....	.....	.....	10,355
Ohio	89	12,946	304	1	1,437	328	69	.....	33,089	36	146	134	504	236	4	209	4	49,536
Oregon *k*	8	1,802	52	.....	34	14	1	.....	4,706	.....	4	79	62	31	.....	4	2	6,799
Pennsylvania	197	14,182	332	2	3,860	308	56	.....	49,535	29	298	331	611	295	8	110	1	70,100
South Carolina	1	834	16	.....	18	.....	1	.....	6,546	2	.....	2	12	12	.....	.....	.....	7,444
Tennessee	13	1,871	56	.....	27	223	116	.....	8,122	87	12	3	24	26	.....	32	2	10,264
Texas	10	2,775	47	.....	67	1	.....	.....	14,431	4	4	12	509	165	.....	13	5	18,043

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Virginia	18	3,[illegible]	40	.....	159	[illegible]	74	.....	7,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	.....	[illegible]	.....	10,[illegible]
West Virginia	4	700	8	.....	104	27	27	.....	4,448	14	5	9	48	8	.....	5	.....	5,404
Wisconsin	30	5,406	108	1	406	71	17	1	13,[illegible]	7	32	142	345	124	.....	44	5	19,531
Total	1,250	108,587	3,815	26	17,951	3,601	985	1	498,812	855	1,458	1,968	8,161	3,370	30	2,310	131	713,317
Total for special-tax year 1887	1,383	188,107	4,241	20	18,570	3,848	886	5	513,955	942	1,733	2,269	8,685	3,309	37	3,416	267	751,673

a Including the State of Nevada.
b Including the Territory of Wyoming.
c Including the State of Rhode Island.
d Including the State of Mississippi.
e Including the State of Delaware, District of Columbia, and two counties of Virginia.
f Including the Territories of Idaho and Utah
g Including the Territory of Dakota.
h Including the States of Maine and Vermont.
i Including the Territory of Arizona.
k Including Alaska and the Territory of Washington.

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DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1888, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each State and collection district; the number and capacity of the grain and molasses distilleries in operation at the beginning of each month in the year and of the three following months; the number of grain distilleries, classified according to their different capacities, registered and operated in each district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each State and collection district; the quantity of distilled spirits, in proof-gallons, rectified in the several districts and States; and the number of cattle and hogs fed at the registered grain distilleries, together with other items.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1888:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama					15	15	15	15
Arkansas	25	21			10	10	35	31
California	2	1			266	246	268	247
Connecticut	1	1			70	66	71	67
Georgia	76	68			50	45	126	113
Iowa	1				5	5	6	5
Illinois	22	21			22	16	44	37
Indiana	15	9			26	24	41	33
Kansas					1	1	1	1
Kentucky	309	165	1	1	189	185	499	351
Louisiana					8	7	8	7
Maryland	24	23			45	45	69	68
Massachusetts	1	1	8	8	7	7	16	16
Missouri	31	23			48	41	79	64
Nebraska	3	3					3	3
New Mexico					6	6	6	6
New Hampshire			1	1	5	5	6	6
New Jersey	1	1			80	75	81	76
New York	2	2			58	57	60	59
North Carolina	468	423			747	742	1,215	1,165
Ohio	37	31			29	26	66	57
Oregon	1	1			7	7	8	8
Pennsylvania	110	91			27	27	137	118
South Carolina	15	15			3	3	18	18
Tennessee	73	62			66	66	139	128
Texas	5	5			9	9	14	14
Virginia	70	57			862	854	932	911
West Virginia	5	4			23	17	28	21
Wisconsin	3	1					3	1
Total	1,300	1,029	10	10	2,684	2,607	3,994	3,646

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FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1888, BY COLLECTION DISTRICTS.

Districts.	Registered.	Operated.
Alabama	15	15
Arkansas	10	10
California:		
First district	134	126
Fourth district	132	120
Connecticut	70	66
Georgia	50	45
Iowa:		
Fourth district	5	5
Illinois:		
Eighth district	16	10
Thirteenth district	6	6
Indiana:		
Sixth district	3	3
Seventh district	23	21
Kansas	1	1
Kentucky:		
Second district	68	66
Fifth district	22	22
Sixth district	4	2
Seventh district	20	20
Eighth district	75	75
Louisiana	8	7
Maryland	45	45
Massachusetts:		
Third district	7	7
Missouri:		
First district	38	34
Sixth district	10	7
New Mexico	6	6
New Hampshire	5	5
New Jersey:		
First district	30	27
Fifth district	50	48
New York:		
Fourteenth district	39	39
Twenty-first district	7	6
Twenty-eighth district	12	12
North Carolina:		
Fourth district	234	229
Fifth district	513	513
Ohio:		
First district	3	2
Tenth district	12	12
Eleventh district	6	6
Eighteenth district	8	6
Oregon	7	7
Pennsylvania:		
First district	22	22
Ninth district	1	1
Twelfth district	3	3
Twenty-third district	1	1
South Carolina	3	3
Tennessee:		
Second district	10	10
Fifth district	56	56
Texas:		
Third district	1	1
Fourth district	8	8
Virginia:		
Second district	226	226
Sixth district	636	628
West Virginia	23	17
Total	2,684	2,607

STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH DURING THE FISCAL YEAR ENDED JUNE 30, 1888, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
July	368	7	52,478	207,176	8,087	6,875	214,051
August	303	6	40,090	158,161	4,339	3,689	161,850
September	293	8	50,355	199,100	6,460	5,493	204,593
October	316	9	53,788	212,620	9,307	7,404	220,024
November	392	9	55,127	216,840	9,076	7,716	224,556
December	482	9	57,631	223,806	10,356	9,398	233,204
January	525	10	61,991	241,590	10,145	8,622	250,212
February	573	9	64,223	250,230	8,416	7,154	257,384
March	639	9	64,336	249,106	9,952	8,460	257,566
April	677	9	62,255	248,108	11,240	9,553	257,661
May	662	9	58,555	222,603	7,987	6,789	229,392
June	598	7	51,239	205,677	5,880	5,000	210,677
July	463	7	35,083	140,975	7,220	6,141	147,116
August	338	5	29,969	126,143	5,556	4,726	130,869
September	399	5	33,294	141,963	4,465	3,798	145,761

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GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880 TO 1888.

COMPARATIVE STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION ON THE 1ST DAY OF SEPTEMBER IN EACH OF THE YEARS 1880 TO 1888, INCLUSIVE.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
September 1, 1880	372	6	69,013	275,364	8,899	7,564	282,928
September 1, 1881	298	5	70,193	272,806	8,573	7,287	280,093
September 1, 1882	198	7	57,755	227,973	10,426	8,861	236,834
September 1, 1883	387	7	56,859	224,107	8,721	6,818	230,925
September 1, 1884	294	8	47,855	189,308	8,814	7,424	196,732
September 1, 1885	212	8	42,594	174,295	7,122	6,054	180,349
September 1, 1886	305	9	46,180	181,223	8,853	7,524	188,747
September 1, 1887	293	8	50,355	199,100	6,460	5,493	204,593
September 1, 1888	399	5	33,294	141,963	4,465	3,798	145,761

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CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1888, BY COLLECTION DISTRICTS.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Arkansas	18	17	4	4	10	10	7	5	3	2	1								25	21
California:																				
First district															1	1	1		2	1
Connecticut													1	1					1	1
Georgia	58	50	33	28	19	16	9	9	13	13	2	2							76	68
Iowa:																				
Second district																	1		1	
Illinois:																				
First district											1	1					6	6	7	7
Fifth district																	10	9	10	9
Eighth district									1	1					1	1	2	2	4	4
Thirteenth district															1	1			1	1
Indiana:																				
Sixth district									2	2					5	2	4	3	11	7
Seventh district					2	1	1	1									1		4	2
Kentucky:																				
Second district	55	42	14	9	39	31	4	2	2				3	1	11	4	2		75	47
Fifth district	7	2			5	2	3		7	6	4	2	17	11	31	12	16	3	83	36
Sixth district							3	1	3	3			1		9	5	6	5	22	14
Seventh district	11	9	6	6	5	3	1		6	1	3	2	4	1	12	6	7	1	44	20
Eighth district	60	39	38	23	18	13	7	5	9	5	1		4	1	5	1	3		85	48
Maryland	5	4	1	1	4	3	6	6	5	5	1	1	2	2	2	2	3	3	24	23
Massachusetts:																				
Third district															1	1			1	1
Missouri:																				
First district	9	6	3	3	4	2	2	1	2	2							3	2	14	10
Sixth district	8	5			8	5	1	1	5	4			2	2			1	1	17	13
Nebraska															1	1	2	2	3	3
New Jersey:																				
Fifth district																	1	1	1	1

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CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED—Continued.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED, ETC.—Continued.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
New York:																				
First district																	1	1	1	1
Twenty-eighth district																	1	1	1	1
North Carolina:																				
Fourth district	106	89	93	76	13	12			1	1			1	1					108	90
Fifth district	358	331	344	317	14	14	1	1	1	1									360	333
Ohio:																				
First district															2	2	11	11	13	13
Tenth district	1	1			1	1			1	1	1	1							3	3
Eleventh district	4	3	1	1	3	2	1	1	1	1							4	2	10	7
Eighteenth district	2	2			3	3	4	3	3	1	1	1							11	8
Oregon									1	1									1	1
Pennsylvania:																				
First district	3	2			3	2									2	2			5	4
Ninth district	3	2	1	1	3	2	2	2	15	14	5	3	3	2					29	24
Twelfth district	7	7			10	10	7	6	1	1									18	17
Twenty-third district	5	5			10	8	9	4	24	19	1	1	3	3	8	8	3	3	53	46
South Carolina	12	10	10	10	2	2			2	2	1	1							15	15
Tennessee:																				
Second district	24	19	23	18	1	1	1	1											25	20
Fifth district	22	18			11	8	12	12	18	15	4	4	1	1	2	2			48	42
Texas:																				
Fourth district	3	3			1	1	3	3			1	1							5	5
Virginia:																				
Sixth district	55	48	39	34	16	14	6	3	8	5					1	1			70	57
West Virginia	2	1	1		1	1	2	2									1	1	5	4
Wisconsin:																				
First district															2		1	1	3	1

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CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED—Continued.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1888, BY STATES AND TERRITORIES.

States and Territories.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Arkansas	18	17	4	4	10	10	7	5	3	2	1							
California															1	1	1	
Connecticut													1	1				
Georgia	58	50	33	28	19	16	9	9	13	13	2	2						
Iowa																	1	
Illinois									1	1	1	1			2	2	18	17
Indiana					2	1	1	1	2	2					5	2	5	3
Kentucky	133	92	58	38	67	49	18	8	27	15	8	4	29	14	68	28	34	9
Maryland	5	4	1	1	4	3	6	6	5	5	1	1	2	2	2	2	3	3
Massachusetts															1	1		
Missouri	17	11	3	3	12	7	3	2	7	6			2	2			4	3
Nebraska															1	1	2	2
New Jersey																	1	1
New York																	2	2
North Carolina	464	420	437	393	27	26	1	1	2	2			1	1				
Ohio	7	6	1	1	7	6	5	4	5	3	2	2			2	2	15	13
Oregon									1	1								
Pennsylvania	18	16	1	1	26	22	18	12	40	34	6	4	6	5	10	10	3	3
South Carolina	12	10	10	10	2	2			2	2	1	1						
Tennessee	46	37	23	18	12	9	13	13	18	15	4	4	1	1	2	2		
Texas	3	3			1	1	3	3			1	1						
Virginia	55	48	39	34	16	14	6	3	8	5					1	1		
West Virginia	2	1	1		1	1	2	2									1	1
Wisconsin															2		1	1
Total	838	715	611	531	206	167	92	69	134	106	27	20	42	26	97	52	91	58

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COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fisca year ended June 30, 1888, was 1,300, of which number 1,029 were op erated.

The numbers registered and operated during the fiscal year ende June 30, 1887, were 1,160 and 969, respectively, showing an increas during the last fiscal year of 140 in the number registered and of 60 i the number operated.

The increase, both in the number registered and in the number op erated, occurred in the class of distilleries having the smaller capacitie for the production of spirits, there having been an increase of 152 in th number of distilleries of this class registered, and of 137 in the numbe operated.

In the larger distilleries there was a decrease of 12 in the numbe registered and of 77 in the number operated.

During the fiscal year ended June 30, 1887, 918 distilleries of th smaller class, varying in daily grain capacity from not over 5 bushel to not over 60 bushels per diem, were registered, and of this numbe 756, or 82 per cent., were operated.

Of the larger distilleries having daily capacities varying from 6 bushels to several thousands of bushels per diem, 242 were registered and 213, or 88 per cent., were operated.

During the fiscal year ended June 30, 1888, of the smaller distillerie 1,070 were registered, and 893, or 83 per cent., were operated.

Of the larger distilleries 230 were registered and 136, or only 59 pe cent., were operated.

There were 10 rum distilleries registered and 10 operated, the sam number reported for the previous fiscal year.

There were 2,684 fruit distilleries registered and 2,607 operated, decrease of 1,302 in the number registered, and 1,319 in the numbe operated during the fiscal year.

The total numbers of grain, molasses, and fruit distilleries registere and operated during the year were 3,994 and 3,646, respectively.

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MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1888, BY COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Arkansas	2,014	107	.....	1,066	19,412	.....	4	.....	.....	22,603	.....
California:											
First district	15,943	50,703	803	24,236	12,142	.....	.....	.....	.....	103,827	.....
Connecticut	1,412	.....	.....	9,097	10,848	.....	.....	.....	.....	21,357	.....
Georgia	16,967	.....	.....	292	101,459	.....	.....	.....	.....	118,718	.....
Illinois:											
First district	143,178	.....	.....	177,150	1,323,250	4,084	.....	.....	.....	1,647,662	.....
Fifth district	435,464	.....	.....	265,342	4,084,418	9,973	.....	.....	.....	4,795,197	.....
Eighth district	24,511	.....	.....	25,760	264,920	2,955	56	.....	.....	318,202	.....
Thirteenth district	9,902	.....	.....	8,570	79,454	2,032	.....	.....	.....	99,958	.....
Indiana:											
Sixth district	53,887	.....	.....	63,291	426,999	5,722	32,585	.....	.....	582,484	.....
Seventh district	32,515	427	.....	10,942	338,194	3,199	.....	.....	.....	385,277	.....
Kentucky:											
Second district	8,388	62	9	7,036	72,421	111	.....	.....	.....	88,027	.....
Fifth district	63,914	.....	.....	110,413	496,826	16	.....	.....	.....	671,169	.....
Sixth district	86,029	21,016	.....	88,366	673,943	3,354	3,342	102,834	.....	876,070	102,834
Seventh district	33,341	7	.....	53,325	253,094	28	14	.....	.....	339,809	.....
Eighth district	1,806	144	15	2,798	28,338	19	.....	.....	.....	33,120	.....
Maryland	31,454	154	.....	219,841	132,942	954	254	.....	.....	385,599	.....
Massachusetts:											
Third district	834	.....	.....	10,835	9,516	.....	.....	2,373,627	.....	21,185	2,373,627
Missouri:											
First district	21,940	1,901	14,864	18,518	356,877	652	405	.....	.....	415,157	.....
Sixth district	24,855	473	1,282	15,358	261,319	.....	.....	.....	.....	303,287	.....
Nebraska	49,591	1,530	.....	33,541	569,096	.....	.....	.....	.....	653,758	.....
New Hampshire	.....	.....	.....	.....	.....	.....	.....	42,900	.....	.....	42,900
New Jersey:											
Fifth district	31,850	.....	.....	47,775	47,775	.....	.....	.....	.....	127,400	.....
New York:											
First district	70,093	.....	.....	131,794	131,988	.....	.....	.....	.....	333,875	.....
Twenty-eighth district	38,733	.....	.....	58,902	62,763	.....	.....	.....	.....	160,398	.....
North Carolina:											
Fourth district	3,035	1,253	11	1,611	37,420	.....	276	133	.....	43,606	133
Fifth district	23,061	11	.....	34,953	173,374	.....	.....	.....	.....	231,399	.....
Ohio:											
First district	230,798	5,143	7,549	244,430	1,417,233	9,297	18,364	.....	.....	1,932,814	.....
Tenth district	838	.....	.....	3,849	3,885	9	857	.....	.....	9,438	.....

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MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS—Continued.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1888, BY COLLECTION DISTRICTS—Continued.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
Ohio—Continued:	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Eleventh district	5,456	530	.....	3,154	56,042	942	7,894	.....	.....	74,018	.....
Eighteenth district	599	258	.....	5,507	2,566	130	.....	.....	.....	10,060	.....
Pennsylvania:											
First district	16,302	1,376	.....	72,005	9,555	.....	.....	.....	.....	99,238	.....
Ninth district	4,346	135	.....	50,566	9,713	13	.....	.....	.....	64,773	.....
Twelfth district	487	829	.....	12,384	3,504	59	.....	.....	.....	16,963	.....
Twenty-third district	75,085	1,314	.....	498,518	70,838	413	535	.....	.....	646,703	.....
South Carolina	1,866	.....	.....	668	15,759	.....	7	.....	.....	18,300	.....
Tennessee:											
Second district	1,571	50	.....	949	13,615	.....	50	.....	45	16,280	.....
Fifth district	22,079	.....	.....	18,777	191,291	.....	1,563	.....	.....	233,710	.....
Texas:											
Fourth district	366	27	.....	274	3,397	.....	48	.....	.....	4,112	.....
Virginia:											
Sixth district	3,195	174	69	18,399	33,915	.....	.....	.....	.....	55,752	.....
West Virginia	3,022	.....	.....	27,466	477	.....	.....	.....	.....	30,965	.....
Wisconsin:											
First district	11,859	153	105	32,403	85,449	270	.....	.....	.....	130,239	.....
Total	1,602,586	87,277	24,707	2,410,381	11,887,027	44,232	66,254	2,519,494	45	16,122,509	2,519,494

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MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS—Continued.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1888, BY STATES AND TERRITORIES.

States.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Arkansas	2,014	107	.....	1,066	19,412	.....	4	.....	.....	22,603	.....
California	15,943	50,703	803	24,236	12,142	.....	.....	.....	.....	103,827	.....
Connecticut	1,412	.....	.....	9,097	10,848	.....	.....	.....	.....	21,357	.....
Georgia	16,967	.....	.....	292	101,459	.....	.....	.....	.....	118,718	.....
Illinois	613,055	.....	.....	476,822	5,752,042	19,044	56	.....	.....	6,861,019	.....
Indiana	86,402	427	.....	74,233	765,193	8,921	32,585	.....	.....	967,761	.....
Kentucky	193,478	21,229	24	261,958	1,524,622	3,528	3,356	102,834	.....	2,008,195	102,834
Maryland	31,454	154	.....	219,841	132,942	954	254	.....	.....	385,599	.....
Massachusetts	834	.....	.....	10,835	9,516	.....	.....	2,373,627	.....	21,185	2,373,627
Missouri	46,795	2,374	16,146	33,876	618,196	652	405	.....	.....	718,444	.....
Nebraska	49,591	1,530	.....	33,541	569,096	.....	.....	.....	.....	653,758	.....
New Hampshire	.....	.....	.....	.....	.....	.....	.....	42,900	.....	.....	42,900
New Jersey	31,850	.....	.....	47,775	47,775	.....	.....	.....	.....	127,400	.....
New York	108,826	.....	.....	190,696	194,751	.....	.....	.....	.....	494,273	.....
North Carolina	26,096	1,264	11	36,564	210,794	.....	276	133	.....	275,005	133
Ohio	237,691	5,931	7,549	256,940	1,480,726	10,378	27,115	.....	.....	2,026,330	.....
Pennsylvania	96,220	3,154	.....	633,673	93,610	485	535	.....	.....	827,677	.....
South Carolina	1,866	.....	.....	668	15,759	.....	7	.....	.....	18,300	.....
Tennessee	23,650	50	.....	19,726	204,906	.....	1,613	.....	45	249,990	.....
Texas	366	27	.....	274	3,397	.....	48	.....	.....	4,112	.....
Virginia	3,195	174	69	18,399	33,915	.....	.....	.....	.....	55,752	.....
West Virginia	3,022	.....	.....	27,466	477	.....	.....	.....	.....	30,965	.....
Wisconsin	11,859	153	105	32,403	85,449	270	.....	.....	.....	130,239	.....
Total	1,602,586	87,277	*24,707	2,410,381	11,887,027	44,232	66,254	2,519,494	45	16,122,509	2,519,494

The average yield per bushel of grain was $\frac{68,388,160}{16,122,509} = 4.24+$ gallons of spirits.

The average yield per gallon of molasses was $\frac{1,891,246}{2,519,494} = .750+$ gallons of rum

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COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURIN THE LAST TEN (FISCAL) YEARS.

Year.	Grain used.	Spirits produced.	Molasses used.	Rum produced.
	Bushels.	*Gallons.*	*Gallons.*	*Gallons.*
1879	18, 735, 814	69, 649, 166	2, 801, 307	2, 243, 45
1880	24, 006, 359	87, 915, 969	3, 110, 190	2, 439, 36
1881	31, 291, 175	115, 609, 644	2, 710, 307	2, 118, 56
1882	27, 459, 095	104, 149, 077	2, 121, 804	1, 704, 08
1883	18, 644, 787	72, 235, 175	2, 373, 106	1, 801, 96
1884	18, 927, 982	73, 724, 581	2, 259, 536	1, 711, 15
1885	17, 865, 203	72, 834, 198	2, 719, 416	2, 081, 16
1886	19, 195, 332	78, 544, 428	2, 308, 130	1, 799, 95
1887	17, 959, 565	75, 974, 376	2, 428, 783	1, 857, 22
1888	16, 122, 509	68, 388, 160	2, 519, 494	1, 891, 24
Total	210, 207, 821	819, 024, 774	25, 352, 073	19, 648, 05
Average	21, 020, 782	81, 902, 477	2, 535, 207	1, 964, 80

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1888 (16,122,509 bushels), is a decrease of 1,837,056 bushels from the amount used in the preceding fiscal year (17,959,565 bushels), and is 4,898,273 bushels less than the average (21,020,782 bushels) for the last ten years.

The number of gallons of spirits produced from grain during the year (68,388,160) shows a decrease of 7,586,216 gallons from the product (75,974,376 gallons) of the year ended June 30, 1887, and is 13,514,317 gallons less than the average product (81,902,477 gallons) for the last ten years.

The yield of spirits from each bushel of grain is 4.24+ gallons. The yield for the two preceding years was 4.23+ for 1887 and 4.09+ for 1886.

The quantity of molasses used for the production of rum during the fiscal year (2,519,494 gallons) shows an increase of 90,711 gallons over the quantity used in the previous year (2,428,783 gallons), and is 15,713 gallons less than the average (2,535,207 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,891,246 gallons) shows an increase of 34,023 gallons over the product of the previous year (1,857,223 gallons), and is 73,559 gallons less than the average product (1,964,805 gallons) for the last ten years.

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SPIRITS RECTIFIED DURING THE YEAR ENDED APRIL 30, 1888.

STATEMENT SHOWING THE NUMBER OF PROOF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1888, BY COLLECTION DISTRICTS.

States and districts.	Quantity rectified.
Alabama	102,941.16
California:	
First district	2,042,074.05
Fourth district	160,887.50
Colorado	97,978.50
Connecticut (and Rhode Island)	293,805.04
Georgia	90,137.50
Illinois:	
First district	4,656,425.39
Fifth district	1,165,171.00
Eighth district	13,458.50
Thirteenth district	29,006.00
Indiana:	
Sixth district	58,026.00
Seventh district	1,102,144.94
Iowa:	
Third district	34,316.00
Fourth district	20,133.50
Kansas	2,955.50
Kentucky:	
Second district	172,417.50
Fifth district	1,201,349.42
Sixth district	3,540,032.50
Seventh district	.....
Eighth district	.....
Louisiana	736,274.00
Maryland (and Delaware)	3,397,906.21
Massachusetts	1,918,977.16
Michigan:	
First district	277,677.00
Fourth district	19,225.50
Minnesota	147,767.67
Missouri:	
First district	3,145,723.78
Sixth district	676,882.54
Montana (and Utah)	25,631.90
Nebraska	299,850.93
New Hampshire	877.50
New Jersey:	
First district	4,850.50
Fifth district	199,037.75
New Mexico	20,650.00
New York:	
First district	1,300,846.54
Second district	7,159,116.34
Third district	792,156.26
Fourteenth district	1,186,891.15
Twenty-first district	216,342.23
Twenty-eighth district	1,277,766.50
North Carolina:	
Fourth district	.....
Fifth district	97,750.50
Ohio:	
First district	10,286,193.65
Tenth district	251,769.00
Eleventh district	38,070.44
Eighteenth district	466,657.50
Oregon	120,181.00
Pennsylvania:	
First district	7,077,228.91
Ninth district	89,189.50
Twelfth district	157,091.00
Twenty-third district	730,542.50
South Carolina	.....
Tennessee:	
Second district	92,727.00
Fifth district	201,261.50
Texas:	
Third district	198,964.00
Fourth district	9,522.50
Virginia:	
Second district	545,049.50
Sixth district	98,628.00
West Virginia	72,439.10
Wisconsin:	
First district	1,281,992.89
Second district	9,210.50
Total	59,412,180.04

STATEMENT SHOWING THE NUMBER OF PROOF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1888, BY STATES AND TERRITORIES.

States and Territories.	Quantity rectified.
Alabama	102,941.16
California	2,202,961.55
Colorado	97,978.50
Connecticut	293,805.04
Georgia	90,137.50
Illinois	5,864,060.89
Indiana	1,160,170.94
Iowa	54,449.50
Kansas	2,955.50
Kentucky	4,913,799.42
Louisiana	736,274.00
Maryland	3,397,906.21
Massachusetts	1,918,977.16
Michigan	296,902.50
Minnesota	147,767.67
Missouri	3,822,606.32
Montana	25,613.99
Nebraska	299,850.93
New Hampshire	877.50
New Jersey	203,888.25
New Mexico	20,650.00
New York	11,933,119.02
North Carolina	97,750.00
Ohio	11,042,690.59
Oregon	120,181.00
Pennsylvania	8,054,051.91
South Carolina	.....
Tennessee	293,988.50
Texas	208,486.50
Virginia	643,677.50
West Virginia	72,439.10
Wisconsin	1,291,203.39
Total	59,412,180.04

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STOCK FED AT DISTILLERIES.

The following statement shows the number of cattle and hogs fed a registered grain distilleries, with their average and total increase i weight, during the fiscal year ended June 30, 1888, by collection districts

Districts.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Arkansas	147	27,100	184+	1,274	87,790	69+	114,8
First California	.....	.....	.....	1,448	344,624	238	344,6
Connecticut	107	26,750	250	.....	.....	.....	26,7
Georgia	376	53,080	141+	2,393	219,250	91+	272,3
First Illinois	5,515	1,413,500	256+	.....	.....	.....	1,413,5
Fifth Illinois	18,962	4,933,000	260+	.....	.....	.....	4,933,0
Eighth Illinois	1,053	264,303	251	235	15,980	68	280,2
Thirteenth Illinois	600	180,000	300	250	37,500	150	217,5
Sixth Indiana	1,707	413,850	242+	40	1,200	30	415,0
Seventh Indiana	2,627	525,400	200	.....	.....	.....	525,4
Second Kentucky	705	117,000	165+	317	23,945	75+	140,9
Fifth Kentucky	1,782	393,610	220+	1,751	195,440	111+	589,0
Sixth Kentucky	2,488	816,880	328+	2,313	283,400	122+	1,100,2
Seventh Kentucky	1,035	258,750	250+	483	33,810	70	292,5
Eighth Kentucky	58	7,004	120+	790	55,300	70	62,3
Maryland	138	22,600	163+	111	10,565	95+	33,1
Third Massachusetts	90	18,000	200	30	10,500	350	28,5
First Missouri	30	13,000	433+	239	20,254	84	33,2
Sixth Missouri	1,900	427,500	225	586	30,934	52+	458,4
Nebraska	2,621	541,914	206+	.....	.....	.....	541,9
Fifth New Jersey	664	136,120	205	.....	.....	.....	136,1
First New York	647	97,050	150	.....	.....	.....	97,0
Fourth North Carolina	200	16,050	80+	1,651	80,710	48+	96,7
Fifth North Carolina	772	122,125	158+	6,168	723,300	117+	845,4
First Ohio	2,781	617,964	222+	680	64,700	95+	682,6
Tenth Ohio	.....	.....	.....	29	850	29+	8
Eleventh Ohio	200	100,000	500	15	800	53+	100,8
Eighteenth Ohio	64	14,525	226+	74	6,300	85+	20,8
Ninth Pennsylvania	259	52,360	202+	991	132,417	133+	184,7
Twelfth Pennsylvania	64	12,650	197+	378	32,300	85+	44,9
Twenty-third Pennsylvania	1,186	279,356	235+	1,689	140,754	83+	420,1
South Carolina	173	38,060	220	632	44,240	70	82,3
Second Tennessee	9	1,600	177+	334	28,538	85+	30,1
Fifth Tennessee	905	207,625	229+	3,955	303,881	76+	511,5
Fourth Texas	60	16,000	266+	120	5,550	46+	21,5
Sixth Virginia	40	4,700	117+	1,037	73,660	71+	78,3
West Virginia	70	23,025	328+	.....	.....	.....	23,0
Wisconsin	318	95,400	300	18	3,600	200	99,0

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The following statement shows the number of cattle and hogs fed at registered grain distilleries, arranged by States:

States.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Arkansas	147	27,100	184+	1,274	87,790	69+	114,890
California				1,448	344,624	238	344,624
Connecticut	107	26,750	250				26,750
Georgia	376	53,080	141+	2,393	219,250	91+	272,330
Illinois	26,130	6,790,803	259+	485	53,480	110+	6,844,283
Indiana	4,334	939,250	216+	40	1,200	30	940,450
Kentucky	6,068	1,593,244	262+	5,054	591,895	104+	2,185,139
Maryland	138	22,600	163+	111	10,565	95+	33,165
Massachusetts	90	18,000	200	30	10,500	350	28,500
Missouri	1,930	440,500	228+	825	51,168	62+	491,668
Nebraska	2,621	541,914	206+				541,914
New Jersey	664	136,120	205				136,120
New York	647	97,050	150				97,050
North Carolina	972	138,175	142+	7,819	804,010	102+	942,185
Ohio	3,045	732,489	240+	798	72,650	91+	805,139
Pennsylvania	1,509	344,366	228+	3,058	305,471	99+	649,837
South Carolina	173	38,060	220	632	44,240	70	82,300
Tennessee	914	209,225	228+	4,289	332,419	77+	541,644
Texas	60	16,000	266+	120	5,550	46+	21,550
Utah	40	4,700	117+	1,037	73,660	71+	78,360
West Virginia	70	23,025	328+				23,025
Wisconsin	318	95,400	300	18	3,600	200	99,000
Total	50,353	12,287,851	244+	30,031	3,012,092	100+	15,299,943

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States		50,353
Total increase in weight of cattle	pounds	12,287,851
Average increase in weight of cattle	do	244+
Number of hogs fed at registered grain distilleries in the United States		30,031
Total increase in weight of hogs	pounds	3,012,092
Average increase in weight of hogs	do	100+
Total number of cattle and hogs fed		80,384
Total increase in weight of cattle and hogs	pounds	15,299,943
Average increase in weight of cattle and hogs	do	190+

FRUIT BRANDY—DISTILLATION FROM ANY FRUIT—STORAGE IN SPECIAL BONDED WAREHOUSES—PROPOSED REPEAL OF TAX.

In previous reports I have recommended that the distillation of all kinds of fruit under the regulations which govern the production of brandy from apples, peaches, or grapes exclusively should be authorized by law, and also the establishment of special bonded warehouses for the storage of brandy distilled from any kind of fruit, in addition to those authorized for the storage of brandy distilled from grapes exclusively. By an act passed at the recent session of Congress my recommendation in the latter respect has been carried out, and the provisions of the act of March 3, 1877, which provided for the establishment of special bonded warehouses for the storage of brandy made from grapes exclusively, have been extended and made applicable to brandy distilled from apples or peaches, or from any other fruit, the brandy distilled from which is not now required or hereafter shall not be required to be deposited in a distillery warehouse.

So soon as suitable warehouses shall have been established under this act the distillers of apple and peach brandy, as well as the distillers of grape brandy, will be able to store their product therein for a period not exceeding three years from the date of the original gauging of the same.

This relief will not extend to brandy distilled from any other fruits than apples, peaches, or grapes, as the distillation of all other fruits is still required to be carried on under the general distilling law and the brandy produced is required to be deposited in a distillery warehouse.

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Legislation is, however, pending to place all fruits on the same foot ing with apples, peaches, and grapes, and the subject does not, there fore, call for further notice at this time.

I will add, however, that the applications and inquiries which hav been received this season concerning the distillation of spirits fro berries, tomatoes, cherries, the Maguey plant, etc., serve to show th demand existing for the privilege referred to, and to indicate an i crease to the revenue obtainable from this source.

The deprivation of the liberty of distilling these fruits (except unde the general law, which is usually impracticable for distillers of this class affords a constant temptation to the violation of law and the illicit pro duction of spirits.

In this connection, it may be observed, in reference to the propositio frequently made to remove the tax from brandy distilled from fruit that it appears to be probable that the relief of this article from taxa tion would lead to the utilization of a large number of different fruit for the distillation of spirits, and to the production of an additiona volume of such spirits, which might reasonably be expected to have a appreciable effect upon the tax-paid grain and molasses spirits wit which it would come into competition. Under the present law, whic practically confines the brandy producer to the use of apples, peaches or grapes, and despite the endeavor to exercise as close a supervision a it has been found practicable to apply to a business carried on by s many individuals and scattered over so large an area, it is supposed that a considerable percentage of the product escapes tax; and eve this amount is the subject of complaint from the distillers of whiskies who declare that it is perceptibly felt in some places.

If, then, in addition to this fraudulent quantity, the whole legitimat product of fruit brandy should be put upon the market tax free, an this should again be swollen by the unrestricted use, not only of apples peaches, and grapes, but of any and all other fruits, under the induce ment offered of competition with whisky and rum loaded with a tax o 90 cents a gallon, I believe that the grievance to the whisky producer would prove not to be an imaginary one. A large quantity of free frui brandy would surely be marketed in localities where the smaller grai distilleries are mainly situated and could not fail to seriously affect th business of the latter. For instance, during the last fiscal year there were operated 715 grain distilleries, having each a daily spirit-producing ca pacity not exceeding 30 gallons. Of these an average of not far fro 350 was in operation each month. In the same collection districts there were operated, at various times during the fruit season, 2,065 fruit dis tilleries. In good fruit seasons twice this number of fruit distilleries ar not infrequently operated.

If all restriction and limitation were removed from fruit distillation, and the stimulant of large profits added, the disproportion in numbers between these fruit and grain distilleries, and the product of the former, must speedily increase. The circumstances would offer to the smal grain distillers the strongest temptation to meet the free fruit spirits with illicit grain spirits, just so far as might be found possible.

The reduction in the revenue by the abolition of the tax upon fruit brandy is not, therefore, I consider, to be measured by the subtraction of the present collections from that source.

A considerably larger amount would, in all probability, be lost, whil mischief to the revenue service, and increased difficulties in the enforcement of the law as to grain and molasses spirits, out of all proportion to the amount of tax surrendered, must be seriously apprehended.

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DIVISION OF ASSESSMENTS.

The following statements relative to assessments; to spirits deposited in and withdrawn from distillery warehouses and special bonded warehouses, the number and location of such warehouses and the names of the proprietors thereof; to the stock of spirits in the United States October 1, 1887; to exportations of spirits, tobacco, snuff, cigars, and cigarettes in bond; to exportations of tobacco, cigars, fermented liquors, and stills, with benefit of drawback; and to the production, consumption, and exportation of oleomargarine and other particulars concerning the operation of the "oleomargarine law;" also preliminary steps taken under the act of October 12, 1888, entitled "An act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," are prepared from reports in the division of assessments. The statements relative to assessments are to be found on this page and the page following; statements relative to operations in distillery warehouses commence on page L (see also special index on page XLIX); to operations in special bonded warehouses on page CXXXIX; to exportations in bond free of tax as to spirits on page CIII; as to tobacco, snuff, cigars, and cigarettes on page CXLI, and as to oleomargarine on page CXLVI; to exportations of tax-paid spirits, tobacco, cigars, cigarettes, fermented liquors, and stills, with benefit of drawback of the tax, page CXLII; to the subject of methylated spirits, page CXIII; of oleomargarine, page CXLIII; and of adulteration of food and drugs, page CLXXXV.

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1887, and June 30, 1888, respectively, and the increase or decrease on each article or occupation:

	Assessed during fiscal year ended—		Fiscal year ended June 30, 1888.	
	June 30, 1887.	June 30, 1888.	Increase over 1887.	Decrease from 1887.
Tax on deficiencies in production of distilled spirits	$41,438.20	$24,498.09	.....	$16,940.11
Tax on excess of materials used in the production of distilled spirits	1,463.17	1,087.19	.....	375.98
Tax on circulation of banks and others	4,288.37	12,370.10	8,081.73	.....
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	3,333,295.90	3,976,143.15	642,847.25	.....
Tax on fermented liquors removed from brewery unstamped	4,941.16	12,950.43	8,009.27	.....
Tax on tobacco, snuff, and cigars removed from factory unstamped	12,744.11	6,683.34	.....	6,060.77
Tax on oleomargarine sold without payment of tax	666.54	222.00	.....	444.54
Tax on income and dividends	9,527.62	.....	.....	9,527.62
Tax on legacies and successions	35.00	15.25	.....	19.75
Assessed penalties	83,515.56	85,148.14	1,632.58	.....
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected taxes previously abated, conscience money; also fines, penalties, and forfeitures and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58)	213,933.32	161,889.93	.....	52,043.39
Special taxes (licenses)	45,556.05	45,126.16	.....	429.89
	3,751,405.00	4,326,133.78	574,728.78	.....

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ASSESSMENTS FOR 1888.

The following statement shows the amount of assessments in each of the several States and Territories of the United States during the fiscal year ended June 30, 1888:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	$3,134.60	Montana, Idaho, and Utah	$2,478.26
Arkansas	3,802.59	Nebraska and Dakota	2,340.88
California and Nevada	44,503.54	New Hampshire, Maine, and Vermont	10,721.93
Colorado and Wyoming	1,141.43	New Jersey	7,324.33
Connecticut and Rhode Island	17,487.13	New Mexico and Arizona	1,075.34
Florida	463.62	New York	56,279.66
Georgia	11,976.13	North Carolina	38,667.68
Illinois	39,351.38	Ohio	83,717.56
Indiana	57,985.54	Oregon, Washington, and Alaska	1,269.88
Iowa	7,685.97	Pennsylvania	515,184.17
Kansas and Indian Territory	2,749.37	South Carolina	4,102.88
Kentucky	2,850,113.28	Tennessee	39,514.99
Louisiana and Mississippi	5,486.48	Texas	3,133.60
Maryland, Delaware, and District of Columbia	366,089.51	Virginia	28,004.14
Massachusetts	7,232.70	West Virginia	67,577.47
Michigan	19,615.06	Wisconsin	6,686.60
Minnesota	7,018.64		
Missouri	12,217.44	Total	4,326,133.78

The increased assessments on circulation of banks and others is owing to the tax of 10 per centum levied upon Canadian bank notes discovered to have been paid out within the United States.

As was intimated in my last annual report, the balance of distilled spirits in warehouse at the close of that year being about 2,000,000 gallons greater than at the close of the next preceding year, an increase in assessments of taxes overdue has resulted, the increase being $642,847.25.

The increase of assessments on fermented liquors is due to fraudulent removals occurring in one of the city districts.

The decrease in taxes on deficiencies in the production of distilled spirits and on excess of materials used is $17,316.09. Taxes of this character abated before assessment, under the provisions of the act of March 1, 1879, as amended by the act of May 28, 1880, amounted to $74,610.25, as follows:

Fifty-seven claims from grain distilleries, amount of tax abated—	
On excess of materials used	$2,687.31
On deficiencies in production of spirits	69,551.75
Twenty-seven claims from fruit distillers, amount of tax abated on deficiencies	2,371.19
Total	74,610.25

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DETAILS OF OPERATIONS IN DISTILLERY WAREHOUSES.

The following tables furnish detailed statements in taxable gallons as to operations at distillery warehouses during the year and the months of July, August, and September, 1888; also as to spirits in the hands of wholesale liquor dealers and rectifiers, etc., viz:

I.—Spirits in warehouses July 1, 1887:
1. By districts and months of production, pages L to LVI inclusive.
2. By districts and kinds known to the trade, pages LVII and LVIII.

NOTE.—For statement of spirits in warehouses at commencement of previous fiscal years, see page CXXXII.

II.—Spirits produced:
1. By kinds known to the trade during fiscal year 1887, page LX.
2. By districts and kinds during fiscal year 1888, pages LIX and LX.
3. In aggregate during years 1884, 1885, 1886, 1887, and 1888, page CXXXI.
4. By kinds in aggregate during past eleven years, page LXI.

III.—Spirits withdrawn from warehouses:
1. Tax-paid by different kinds fiscal year 1887, page XCVII.
2. Tax-paid by districts and kinds during fiscal year 1888, pages XCVI and XCVII.
3. Tax-paid by kinds 1887 and 1888 compared, page XCVIII.
4. Tax-paid in aggregate, 1884, 1885, 1886, 1887, and 1888, page CXXXI.
5. For export by districts and kinds during fiscal year 1887, pages CIII and CIV.
6. For export by districts and kinds during fiscal year 1888, page CV.
7. For export by domestic and foreign ports and kinds in 1887, pages CVI and CVII.
8. For export by domestic and foreign ports and kinds in 1888, pages CVIII to CX.
9. For export in aggregate by years during the past sixteen years, page CXI.
10. For scientific purposes and use of the United States by kinds in 1887 and 1888, page CXI.
11. For manufacturing warehouses by districts and kinds, year 1888, and in aggregate for 1887, page CXII.
12. Lost by leakage in 1880, 1881, 1882, 1883, 1884, 1885, 1886, and 1887, also by districts and kinds in 1888, pages C to CII.
13. Lost by casualty, etc., in 1887, also by districts and kinds in 1888, also by calendar years 1872 to 1887, inclusive, pages CXXI and CXXII.
14. Losses and withdrawals not tax-paid or for export, 1884, 1885, 1886, 1887, and 1888, page CXXXI.

IV.—Spirits in warehouse, June 30, 1888:
1. By districts and months of production, pages CXXV to CXXIX, inclusive.
2. By districts and kinds known to the trade, pages CXXIII and CXXIV.
3. As compared with quantity in warehouses June 30, 1887, page CXXX.

V.—Summary of operations at distillery warehouses for the fiscal year 1888, page CXXXI.

NOTE.—For statement as to balances in warehouses at close of each of past twenty fiscal years, see page CXXXII.

VI.—Operations at distillery warehouses during July, August, and September of 1887 and 1888:
1. Spirits produced in July, August, and September, 1887, by months, page CXXXVI.
2. Spirits produced same months in 1888, by months and States, page CXXXVI.
3. Spirits withdrawn tax-paid in July, August, and September, 1887, by months, page CXXXVI.
4. Spirits withdrawn tax-paid same months in 1888 by months and States, page CXXXVI.
5. Spirits withdrawn for export in July, August, and September, 1888, page CXXXVIII.
6. Spirits withdrawn for export in July, August, September, and October, 1881, and 1882, and in July, August, and September, 1883, 1884, 1885, 1886, 1887, and 1888, page CXXXVIII.
7. Spirits in warehouse October 1, 1884, 1885, 1886, 1887, and 1888, page CXXXVII.

VII.—Spirits in hands of wholesale dealers and rectifiers:
1. Quantity in aggregate, by districts, held October 1, 1887, page CXXXIV.
2. Quantity by districts and kinds held October 1, 1888, pages CXXXIV and CXXXV.

VIII.—Quantity of spirits in the United States October 1, 1888, page CXLI.

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PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1887.

[Quantities in taxable gallons.]

Month and year.	District of Alabama.	District of Arkansas.	First district of California.	District of Connecticut.	District of Delaware.	District of Georgia.	First district of Illinois.	Second district of Illinois.	Fourth district of Illinois.
Prior to June, 1884							4,347		
June, 1884						92	3,214		
July, 1884							225		
August, 1884							499		
September, 1884						108			
October, 1884						207	440		
November, 1884		142							
December, 1884						48	1,666		
January, 1885		133				452		46	
February, 1885		293	969			313	903	142	
March, 1885		21				405	25,114		
April, 1885		218	2,567			534	7,302	181	
May, 1885		27			50	404	13,538	670	
June, 1885			12,435		205	682	225		
July, 1885						313	1,161		
August, 1885						724			
September, 1885						291			
October, 1885						960	8,614		
November, 1885						184	9,771	3,253	
December, 1885		45				775	8,206	5,403	
January, 1886		587				183	9,825	5,572	
February, 1886		812				183	8,506	4,931	
March, 1886		1,084				184	6,496	5,222	
April, 1886		2,546				584	7,297	1,941	
May, 1886		1,989		23		318	4,560		
June, 1886		633				394	9,083		
July, 1886		599		446		466	12,324		
August, 1886		487				181	3,269		
September, 1886		968				411	22,519		
October, 1886		766				375	27,739		
November, 1886		785				46	25,523		
December, 1886		2,243				278	36,999		
January, 1887		2,887		455		1,247	47,598	5,470	
February, 1887		2,609		3,812		2,181	63,200	5,935	
March, 1887		2,511	480	4,814		4,875	37,188	6,420	2,340
April, 1887		3,798		3,098		6,231	23,717	6,512	3,324
May, 1887		4,704	1,593	4,464		6,840	138,932	6,607	2,081
June, 1887		5,293	9,730	1,858		10,608	250,529	1,978	
Total		36,180	27,774	18,970	255	42,077	820,529	60,283	8,745

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IN WAREHOUSE, JUNE 30, 1887.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Fifth district of Illinois.	Eighth district of Illinois.	Thirteenth district of Illinois.	Sixth district of Indiana.	Seventh district of Indiana.	Eleventh district of Indiana.	Second district of Iowa.	District of Kansas.	Second district of Kentucky.
Prior to June, 1884				13,290					76,392
June, 1884				30,657					21,355
July, 1884									3,565
August, 1884	1,786			559					2,206
September, 1884	717			2,040					
October, 1884									
November, 1884	94			1,170					3,773
December, 1884				1,816					25,623
January, 1885	230			3,853					85,403
February, 1885	2,695			17,77					98,636
March, 1885	1,543			50,043					154,615
April, 1885	10,983			46,163	1,156		17,006		202,472
May, 1885	9,648			87,202	1,924				199,646
June, 1885	17,549			48,272					68,821
July, 1885	2,276			4,285					120
August, 1885	3,050			1,377					
September, 1885				5,956					
October, 1885	29,919			2,702					
November, 1885	3,526		90	4,671					37,588
December, 1885	106			51,187					137,446
January, 1886	1,685			36,131					187,027
February, 1886	918			54,518	1,142				216,026
March, 1886	2,380			62,276	185				287,858
April, 1886	7,578			49,589					287,695
May, 1886	64,828			91,640	5,432				300,430
June, 1886	8,776			17,864	856				92,251
July, 1886				30,783	659				3,034
August, 1886	46,977			514	669				642
September, 1886				459	584				830
October, 1886	22,421			5,510	224				7,287
November, 1886	5,180			22,422			870		34,684
December, 1886	49,403		910	26,346					182,577
January, 1887	5,891			66,554			555		229,485
February, 1887	36,573			50,059			927		235,207
March, 1887	43,675			89,124	841		683		275,582
April, 1887	54,383			80,717	1,449		335		260,931
May, 1887	102,015	13,640	2,140	102,929	1,342		36,176		123,705
June, 1887	310,653	30,116	1,319	136,963	1,580		31,922		9,123
Total	854,408	43,756	4,450	1,297,598	18,042		88,474		3,852,335

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PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.	District of Maryland.	Third district of Massachusetts.	Tenth district of Massachusetts.	First district of Missouri.	Fourth district of Missouri.
Prior to June, 1884	576,874	59,255	280,846	147,559	130,069	.....	.....	.....	.....
June, 1884	99,234	33,875	58,256	26,768	55,147	.....	.....	.....	.....
July, 1884	8,087	178	12,781	21	27,483	1,664	.....	.....	.....
August, 1884	.....	.....	.....	.....	.....	48	.....	225	.....
September, 1884	.....	.....	.....	.....	1,478	.....	.....	.....	.....
October, 1884	1,050	.....	.....	.....	1,541	.....	.....	.....	.....
November, 1884	33,572	1,244	7,155	6,203	36,281	4,212	526	.....	.....
December, 1884	173,167	141	38,244	40,340	45,098	1,380	.....	.....	.....
January, 1885	309,617	762	163,217	66,621	62,817	2,189	.....	.....	.....
February, 1885	428,104	8,708	335,792	138,580	131,023	588	.....	414	.....
March, 1885	764,927	71,651	454,783	209,783	168,853	2,137	.....	.....	.....
April, 1885	946,491	117,926	433,163	234,008	194,086	8,599	.....	.....	.....
May, 1885	1,040,405	196,358	257,924	261,323	198,119	2,630	1,358	527	.....
June, 1885	539,192	85,620	112,900	113,673	157,474	5,767	636	93	.....
July, 1885	89,410	8,037	.....	37,263	60,003	2,243	.....	.....	.....
August, 1885	83,360	1,122	.....	21,648	28,128	2,041	.....	.....	.....
September, 1885	70,917	.....	.....	11,142	39,886	7,383	.....	.....	.....
October, 1885	13,783	3,885	.....	15,734	126,033	3,174	.....	729	.....
November, 1885	136,539	34,506	12,277	83,202	132,324	16,538	.....	559	130
December, 1885	797,987	99,183	228,018	115,839	176,096	6,659	.....	.....	.....
January, 1886	1,099,667	107,276	444,866	205,589	192,231	10,002	.....	620	.....
February, 1886	1,267,804	186,040	453,044	277,785	182,297	18,969	.....	254	.....
March, 1886	1,630,177	287,381	591,724	403,358	268,266	28,334	89	324	.....
April, 1886	1,609,941	307,889	596,898	382,043	250,273	13,928	.....	578	.....
May, 1886	1,518,125	301,128	446,186	314,646	263,084	7,071	.....	19,460	132
June, 1886	396,433	180,977	119,064	137,988	180,366	14,252	635	111	44
July, 1886	50,692	55,420	5,126	1,730	45,260	7,457	.....	92	.....
August, 1886	51,665	15,402	.....	561	2,312	18,350	.....	.....	.....
September, 1886	77,033	10,588	27,284	680	61,020	25,798	.....	.....	.....
October, 1886	121,756	49,047	49,394	2,364	118,763	19,954	641	.....	793
November, 1886	440,552	101,294	57,181	46,838	125,393	16,105	.....	864	163
December, 1886	1,025,907	213,181	72,990	86,558	126,767	57,810	777	4,003	189
January, 1887	1,305,248	218,389	143,735	116,003	86,895	56,003	1,315	1,489	477
February, 1887	1,354,183	338,290	255,102	121,187	92,543	64,827	632	3,562	.....
March, 1887	1,642,253	301,629	383,847	211,806	123,909	44,842	6,181	3,677	.....
April, 1887	1,619,151	368,796	624,615	247,700	140,029	41,311	5,577	46,798	2,346
May, 1887	943,954	354,786	493,539	119,886	168,482	56,984	5,858	10,867	3,621
June, 1887	233,446	155,090	62,158	8,087	111,928	127,267	6,069	5,335	3,496
Total	22,560,703	4,275,054	7,222,109	4,214,516	4,311,757	696,516	30,294	100,581	12,390

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WAREHOUSE, JUNE 30, 1887—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Sixth district of Missouri.	District of Nebraska.	District of New Hampshire.	Third district of New Jersey.	First district of New York.	Fifteenth district of New York.	Twenty-eighth district of New York.	Fourth district of North Carolina.	Fifth district of North Carolina.
Prior to June, 1884								53	363
June, 1884							1,125		
July, 1884				215			1,283		
August, 1884			267				310		
September, 1884							697		
October, 1884							230		163
November, 1884				436			1,203		141
December, 1884			47		1,740		4,370		
January, 1885	256		228		8,188		3,792		45
February, 1885			626					23	588
March, 1885	685						13,654	25	228
April, 1885	2,629		448				10,995		327
May, 1885	2,862						16,302	22	47
June, 1885	2,634		1,124				19,401	22	
July, 1885			1,496		42		7,240		
August, 1885			2,705		1,415		8,148		
September, 1885			1,794				309		
October, 1885	3,046		445				14,929		
November, 1885	5,314		525				13,396		
December, 1885	2,798	4,695	404	5,558	3,564		27,598		215
January, 1886	4,320	3,522	398	8,183			12,258		307
February, 1886	4,815	6,879	880	13,726			8,653	153	429
March, 1886	16,676	10,221	1,725	24,765	8,129		17,352	306	406
April, 1886	8,500	8,702		27,346	2,550		21,791	431	280
May, 1886	8,654	10,641		7,558	2,102		16,032	353	748
June, 1886	7,554						15,888	292	216
July, 1886	615			4,678	8,173		10,920	252	554
August, 1886	102			16,448	6,820		10,558	158	201
September, 1886	2,947			8,642	6,030		4,604	159	190
October, 1886	9,926			11,565	4,914		8,105	161	320
November, 1886	12,678	6,058	588	14,252			9,260	219	284
December, 1886	18,297	17,728	1,569	20,160			12,025	322	567
January, 1887	4,296	18,445	391	11,656			2,125	395	2,251
February, 1887	12,095	15,994	1,798	18,731	5,182		6,269	586	4,285
March, 1887	9,242	13,758	3,153		8,564		2,356	846	7,094
April, 1887	24,469	14,651	2,725	4,676	10,673		7,518	836	5,573
May, 1887	31,691	12,206	2,725		8,672		14,048	1,351	6,150
June, 1887	49,253	89,501	2,698	2,482	19,439		21,729	1,169	4,456
Total	348,824	233,091	28,749	201,077	101,197		348,086	8,134	86,538

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PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Sixth district of North Carolina.	First district of Ohio.	Sixth district of Ohio.	Tenth district of Ohio.	Eleventh district of Ohio.	Eighteenth district of Ohio.	District of Oregon.	First district of Pennsylvania.
Prior to June, 1884	183	7	4,840	3,554				3,08
June, 1884		2,322	1,727	211	20			5,02
July, 1884		447	4,390					5,52
August, 1884		1,082			6,272			
September, 1884		782			2,485	146		
October, 1884						230		
November, 1884	104	214			135	555		4,12
December, 1884	57					1,429		18,23
January, 1885	26	677	20,104	502		1,718	1,378	20,38
February, 1885		18,847	43,406	199	1,808	99	1,9[illegible]8	18,54
March, 1885	46	41,205	46,773		1,893		2,333	20,49
April, 1885	91	52,864	45,522	2,824	4,339	1,054	2,051	19,19
May, 1885		37,319	41,890	4,708	6,617	2,453	1,114	19,30
June, 1885		86	42,413	1,794	6,421			24,00
July, 1885		2,618	22,274		2,818	1,691		20,80
August, 1885		1,194			4,857	2,924		10,58
September, 1885	45	1,289			93	2,917		15,88
October, 1885		2,187		603		2,971		27,58
November, 1885		8,060	42,552	553	385	2,936		23,74
December, 1885	137	21,177	74,738	101	330	1,913		34,83
January, 1886	524	22,982	72,960	3,320		3,524	826	32,26
February, 1886	476	53,198	77,005	3,530	1,446	380	1,937	31,74
March, 1886	903	39,595	83,309	4,897	11,910	1,070	2,190	35,13
April, 1886	1,777	17,336	66,169	3,458	16,270	3,353	618	34,99
May, 1886	2,105	95,822	80,816	1,226	4,521	4,737		33,74
June, 1886	2,598	76,297	84,129	1,664	1,419	4,008		29,74
July, 1886	2,567	19,296	17,963	898	773	3,253		27,44
August, 1886	2,157	17,287	4,243		724	163		23,91
September, 1886	2,609	18,988	25,168		679			4,56
October, 1886	2,384	28,261	64,807		4,381			31,31
November, 1886	2,658	25,074	65,801	1,269	9,541			29,90
December, 1886	4,802	45,465	75,653	1,909	6,448	1,718		31,12
January, 1887	8,165	46,159	101,813	1,926	4,635	2,905	1,519	31,84
February, 1887	9,364	33,610	87,201	4,665	5,504	4,928	1,878	43,36
March, 1887	14,488	41,430	114,935	6,842	8,561	5,028	2,269	40,00
April, 1887	14,460	56,871	125,840	6,753	7,765	5,840	988	31,21
May, 1887	15,973	114,681	102,988	1,776	10,905	4,597		29,62
June, 1887	14,576	179,819	120,974	1,800	2,639	3,568		26,91
Total	103,275	1,124,578	1,762,403	60,982	136,594	73,008	21,039	851,27

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IN WAREHOUSE, JUNE 30, 1887—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Ninth district of Pennsylvania.	Twelfth district of Pennsylvania.	Nineteenth district of Pennsylvania.	Twenty-second district of Pennsylvania.	Twenty-third district of Pennsylvania.	District of South Carolina.	Second district of Tennessee.	Fifth district of Tennessee.
Prior to June, 1884	2,571	.....	2,168	54,609	21,352	41	92	25,567
June, 1884	5,280	.....	.....	60,629	21,735	.....	.....	6,173
July, 1884	3,650	.....	.....	78,469	.....	.....	58	22,721
August, 1884	1,406	.....	.....	53,342	.....	.....	68	5,873
September, 1884	781	45	.....	40,218	.....	.....	.....	4,051
October, 1884	2,953	853	.....	51,998	15,288	.....	.....	6,226
November, 1884	5,392	1,691	.....	42,764	21,910	.....	.....	6,207
December, 1884	6,708	948	134	37,208	33,432	.....	.....	11,658
January, 1885	12,672	764	1,933	37,972	43,206	.....	.....	6,946
February, 1885	10,785	885	1,701	95,354	36,489	.....	.....	8,987
March, 1885	12,062	191	1,898	112,988	42,805	.....	186	6,812
April, 1885	14,471	588	1,735	135,121	48,099	.....	207	15,943
May, 1885	11,434	1,381	229	144,824	53,013	.....	414	24,520
June, 1885	12,690	493	.....	114,213	41,759	.....	464	20,659
July, 1885	7,201	.....	.....	60,424	40,282	.....	464	14,593
August, 1885	1,027	.....	.....	40,556	.....	.....	90	4,836
September, 1885	1,427	1,149	.....	42,289	.....	.....	.....	16,593
October, 1885	2,467	1,495	.....	137,602	39,593	.....	.....	15,428
November, 1885	4,276	890	.....	191,819	62,952	.....	30	7,382
December, 1885	8,017	249	.....	226,410	74,455	.....	140	12,763
January, 1886	9,322	47	.....	127,427	74,183	.....	.....	27,685
February, 1886	9,786	321	1,042	135,910	68,818	91	210	13,003
March, 1886	14,642	486	3,575	187,521	79,085	110	144	18,705
April, 1886	15,175	1,749	3,053	185,885	88,684	61	427	10,206
May, 1886	17,439	474	483	185,237	75,124	708	444	48,368
June, 1886	16,297	312	.....	178,065	70,150	508	617	26,289
July, 1886	14,568	902	.....	62,652	21,777	359	625	20,106
August, 1886	4,609	618	1,918	21,105	.....	115	353	18,123
September, 1886	5,088	1,663	9,215	46,150	26,118	404	349	19,026
October, 1886	7,115	2,459	9,600	149,327	86,696	494	89	25,085
November, 1886	10,491	3,763	9,713	187,475	93,821	405	312	29,178
December, 1886	16,303	2,476	10,170	198,789	96,593	837	398	23,719
January, 1887	21,781	3,328	11,103	203,397	94,074	1,431	964	32,068
February, 1887	20,748	2,683	10,785	188,987	90,891	425	1,029	43,903
March, 1887	27,149	3,709	13,313	218,712	104,070	1,604	625	53,054
April, 1887	22,905	4,762	17,833	219,605	99,598	2,211	1,361	58,554
May, 1887	21,116	4,865	14,820	221,436	97,456	2,319	1,564	62,780
June, 1887	22,432	1,815	7,875	209,793	59,266	2,143	1,369	64,862
Total	407,226	48,054	134,296	4,686,288	1,922,804	14,266	13,103	839,257

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PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE, JUNE 30, 1887—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Third district of Texas.	Fourth district of Texas.	Fourth district of Virginia.	Sixth district of Virginia.	District of West Virginia.	First district of Wisconsin.	Third district of Wisconsin.	Total in warehouse June 30, 1887.
Prior to June, 1884				6,062	29,920			1,443,10
June, 1884			209	1,645	19,580			454,57
July, 1884			41	4,728				175,53
August, 1884				705				74,64
September, 1884				169		192		54,50
October, 1884				1,099	87			82,36
November, 1884			48	2,747				182,04
December, 1884				2,957				446,44
January, 1885			92	5,809	85			857,11
February, 1885		584	106	5,724	13,179	3,318		1,428,13
March, 1885		914	122	5,331	38,048	3,137		2,255,70
April, 1885		46	85	6,602	42,949	7,041		2,638,07
May, 1885			132	4,116	50,148	1,366		2,696,05
June, 1885			171	4,299	25,347			1,481,53
July, 1885			245	765	60			397,12
August, 1885			89	943	120			229,93
September, 1885			27	671	17,847			237,91
October, 1885			90	3,672	26,655		986	485,37
November, 1885			323	9,654	28,904	410	611	939,87
December, 1885			727	2,817	25,218	120		2,155,92
January, 1886			695	3,244	42,319	3,971	1,095	2,756,63
February, 1886		585	861	7,555	36,310			3,153,06
March, 1886		4,701	1,016	8,309	60,368	1,142	611	4,215,24
April, 1886			1,060	12,609	55,769	2,513	1,003	4,110,55
May, 1886			703	6,667	59,100	1,143	1,141	4,006,15
June, 1886			710	3,405	30,131			1,710,02
July, 1886			557	692		1,121		434,84
August, 1886			580	272				271,59
September, 1886			717	1,471	15,978		1,089	431,03
October, 1886			930	3,710	27,889	7,920		914,56
November, 1886			681	5,392	28,146	183		1,425,107
December, 1886		424	311	5,610	30,080			2,511,03
January, 1887		737	844	6,190	26,100			2,930,24
February, 1887		751	1,043	6,508	29,047	7,846	986	3,291,95
March, 1887		899	1,286	8,120	29,437	18,394	2,024	3,948,64
April, 1887		685	861	6,586	18,720	16,250	2,968	4,335,52
May, 1887			904	3,923	14,877	14,883	1,174	3,535,05
June, 1887			1,233	682	6,644	22,084	329	2,458,09
Total		10,326	17,499	161,470	829,062	113,034	14,017	65,145,289

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DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1887, AFTER CONSOLIDATION OF DISTRICTS.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSES JUNE 30, 1887, AFTER CONSOLIDATION OF DISTRICTS.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Alabama										
Arkansas		314						35, 866	36, 180	Corn whisky.
First California	2, 933						24, 841		27, 774	
Connecticut					18, 970				18, 970	
Georgia		407						41, 670	42, 077	Corn whisky.
First Illinois	60, 283		13, 548		9, 513		17, 039	780, 429	880, 812	Whisky.
Fifth Illinois	607, 167	72, 555	44, 774		421		129, 486		854, 403	
Eighth Illinois			38, 835			4, 921		8, 745	52, 501	Sour mash and corn whisky.
Thirteenth Illinois	8, 050		520				799	90	4, 459	Whisky.
Sixth Indiana	201, 905	522, 814					14, 944	557, 935	1, 297, 598	Whisky principally.
Seventh Indiana	17, 612							430	18, 042	Whisky and high-proof spirits.
Fourth Iowa	2, 154		25, 491			17, 006	43, 823		88, 474	
Kansas										
Second Kentucky	3, 828, 346	23, 989							3, 852, 335	
Fifth Kentucky	21, 560, 256	955, 402	18, 075			921		26, 049	22, 560, 703	Malt whisky.
Sixth Kentucky	2, 706, 948	368, 919	426	52, 850	843			1, 145, 068	4, 275, 054	Whisky and malt whisky.
Seventh Kentucky	6, 200, 904	1, 000, 150						21, 055	7, 222, 109	Malt whisky.
Eighth Kentucky	3, 949, 580	264, 936							4, 214, 516	
Maryland	255	4, 218, 808				13, 753	79, 196		4, 312, 012	
Third Massachusetts				696, 516	30, 294				726, 810	
First Missouri	94, 561	1, 739	10, 871				4, 354	1, 946	112, 971	Whisky.
Sixth Missouri	134, 332	1, 900	66, 430		4, 424	172	29, 288	10, 278	246, 824	Corn whisky.
Nebraska	92, 614	63, 890	53, 878				22, 619		233, 001	
New Hampshire				28, 749					28, 749	
Fifth New Jersey		201, 077							201, 077	
First New York			7, 413		12, 579		33, 611	47, 594	101, 197	
Twenty-eighth New York	43, 445	248, 381	878	14, 232	4, 049		16, 948	20, 153	348, 086	
Fourth North Carolina				124				35, 394	35, 518	Corn whisky.
Fifth North Carolina								112, 429	112, 429	Do.
First Ohio	1, 168, 726	775, 413	35, 487		2, 684	6, 681	67, 135	830, 855	2, 886, 981	Bowen and Shamrock, corn-malt.
Tenth Ohio	36, 897	24, 085							60, 982	
Eleventh Ohio	17, 983	6, 380				112, 231			136, 594	
Eighteenth Ohio	5, 801	66, 169						1, 038	73, 008	Wheat and malt whisky.
Oregon	8, 814	12, 225							21, 039	

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DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1887, AFTER CONSOLIDATION OF DISTRICTS—Continued.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE, ETC.—Continued.

(Quantities in taxable gallons.)

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
First Pennsylvania		850,300						972	851,272	Wheat and malt whisky.
Ninth Pennsylvania		460,928				5,029			465,957	
Twelfth Pennsylvania		48,054							48,054	
Twenty-third Pennsylvania	4,383	6,171,187						509,097	6,684,667	Corn, wheat, and Montrose whisky.
South Carolina								14,266	14,266	Corn whisky.
Second Tennessee		371						12,732	13,103	
Fifth Tennessee		145,018						694,239	839,257	Corn whisky.
Third Texas										
Fourth Texas								10,326	10,326	Corn whisky.
Sixth Virginia	6,004	172,965							178,969	
West Virginia	15,881	798,837						14,344	829,062	Rye-malt and barley-malt whisky.
First Wisconsin	30,883	21,479	36,773		1,863	18,951	13,095	4,007	127,051	Kümmel and whisky.
Total	40,801,717	17,498,692	352,899	792,471	85,640	179,665	497,178	4,937,007	65,145,269	

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DIFFERENT KINDS OF SPIRITS PRODUCED DURING THE YEAR.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE DEPOSITED IN DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Arkansas		748						49,423	50,171	Corn.
First California	14,366						325,104	12,197	351,667	Whisky.
Connecticut					80,385				80,385	
Georgia		1,226						305,606	306,832	Corn.
First Illinois	9		1,420,678		225,800	570	4,263,749	1,200,995	7,146,231	Whisky.
Fifth Illinois	1,748,401	64,908	4,216,405		127,758	172,964	15,507,831		21,838,267	
Eighth Illinois		2,135	991,362			106,208	275,557	16,343	1,391,605	
Thirteenth Illinois	21,982		88,023			1,656	325,629		437,290	
Sixth Indiana	28,711	284,380	374,166		14,960	248,610	351,193	1,318,791	2,620,801	
Seventh Indiana	39,215	176	347,527					1,224,247	1,611,165	Spirits whisky.
Fourth Iowa										
Second Kentucky	302,496	4,042							306,538	
Fifth Kentucky	2,300,577	93,312	352,259			32,474		358	2,778,980	Malt whisky.
Sixth Kentucky	584,411	181,855	21,591	73,791	54,668		495,204	2,652,134	4,063,654	Do.
Seventh Kentucky	1,117,560	59,424	2,426		1,506		10,354	242,639	1,433,909	Copper distilled and malt whisky.
Eighth Kentucky	87,831								87,831	
Maryland		947,855	616			113,831	363,701		1,426,003	
Third Massachusetts				1,786,420	73,321				1,859,741	
First Missouri	82,825	2,461	506,277		32,926	1,897	1,191,319	63,340	1,881,045	Corn-whisky and whisky.
Sixth Missouri	161,468	4,589	391,333		6,811	1,784	692,578	11,681	1,270,244	
Nebraska	72,678	825	1,429,080				1,394,656		2,897,239	
New Hampshire				31,021					31,021	
Fifth New Jersey		451,239							451,239	
First New York			175,498		125,663	1,908	781,750	41,448	1,126,267	
Twenty-eighth New York	91,492	51,157	49,619		19,854	7,675	343,267		563,064	
Fourth North Carolina		1,012		14				86,738	87,764	Corn whisky.
Fifth North Carolina								461,736	461,736	Do.
First Ohio	728,830	344,491	565,827		104,262	69,643	2,993,154	3,618,689	8,424,886	Copper distilled, corn malt, and whisky.
Tenth Ohio	19,889	11,847							31,736	
Eleventh Ohio	12,635	2,656			83	253,418			268,792	
Eighteenth Ohio	5,954	28,330							34,284	
Oregon	1								1	
First Pennsylvania		391,009							391,009	

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DIFFERENT KINDS OF SPIRITS PRODUCED DURING THE YEAR—Continued.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE, ETC.—Continued.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Ninth Pennsylvania		228,464							228,464	
Twelfth Pennsylvania		55,227							55,227	
Twenty-third Pennsylvania		2,367,978						215,841	2,583,819	
South Carolina								46,732	46,732	Corn whisky.
Second Tennessee		360						35,881	36,241	
Fifth Tennessee								808,773	808,773	
Fourth Texas								8,184	8,184	Corn whisky.
Sixth Virginia		160,472							160,472	
West Virginia	3,289	120,057							123,346	
First Wisconsin	4,569	17,455	142,952		5,003	3,778	160,867	182,107	516,731	Kümmel, malt whisky, and whisky.
Total	7,463,609	5,879,690	11,075,639	1,891,246	872,990	1,016,436	29,475,913	12,603,883	70,279,406	
Deposited during year ended June 30, 1887.	17 015,034	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,500	77,831,599	

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DECREASED PRODUCTION OF SPIRITS.

The quantity of spirits (70,279,406 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1888, is less than the production (77,831,599 gallons) of the year 1887 by 7,552,193 gallons.

The difference is distributed among the different kinds known to the trade as follows:

Increase in the production of—	Gallons.
Alcohol	738,604
Rum	34,023
Gin	125,965
Pure, neutral, or cologne spirits	2,409,694
Miscellaneous	1,519,383
Total increase	4,827,669

Decrease in the production of—	Gallons.	
Bourbon whisky	9,551,425	
Rye whisky	1,433,950	
High wines	1,394,487	
Total decrease		12,379,862
Net decrease		7,552,193

PRODUCTION OF DISTILLED SPIRITS.

STATEMENT OF DISTILLED SPIRITS DEPOSITED IN BONDED WAREHOUSES DURING THE PAST ELEVEN YEARS.

Fiscal years ended June 30—	Spirits warehoused.				
	Grape brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1878	178,544	6,405,520	2,834,119	10,277,725	1,603,376
1879	69,340	8,587,081	4,001,048	19,594,283	2,243,455
1880	129,086	15,414,148	6,341,991	21,631,009	2,439,301
1881	240,124	33,632,615	9,931,609	22,988,969	2,118,506
1882	381,825	29,575,667	9,224,777	15,201,671	1,704,084
1883	223,977	8,662,245	4,784,654	10,718,706	1,801,960
1884	200,732	8,896,832	5,089,958	12,385,229	1,711,158
1885	312,197	12,277,750	5,328,043	13,436,916	2,081,165
1886	329,679	19,318,819	7,842,540	11,247,877	1,799,952
1887	678,610	17,015,034	7,313,640	10,337,035	1,857,223
1888	864,704	7,463,609	5,879,690	11,075,639	1,891,246

Fiscal years ended June 30—	Spirits warehoused.				
	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1878	364,963	19,412,985	11,108,023	4,096,342	56,281,597
1879	372,776	18,033,652	13,459,486	5,600,840	71,961,961
1880	394,668	15,210,389	20,657,975	8,265,789	90,484,356
1881	549,596	14,363,581	23,556,608	10,586,666	117,968,274
1882	569,134	10,962,379	27,871,293	10,744,156	106,234,986
1883	545,768	8,701,951	28,295,253	10,502,771	74,237,285
1884	641,724	6,745,688	28,538,680	11,426,470	75,636,471
1885	639,461	3,235,889	27,104,382	10,811,757	75,227,560
1886	656,607	2,396,248	26,538,581	10,543,756	80,674,059
1887	747,025	2,410,928	27,066,219	11,084,500	78,505,209
1888	872,990	1,016,436	29,475,913	12,603,883	71,144,110

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TABLE SHOWING THE SERIAL NUMBER, NAME OR NAMES OF THE DISTILLER AND LOCATION OF EACH DISTILLERY WAREHOUSE IN THE UNITED STATES IN WHICH SPIRITS WERE HELD ON DEPOSIT IN THE FISCAL YEAR ENDED JUNE 30, 1888.

[NOTE.—An asterisk (*) at the end of a name in column No. 1 indicates that the name is that of the distiller who gave the distiller's annual bond May 1, 1888. In column No. 2 the letters indicate transactions during the fiscal year, as follows: "D" indicates that spirits were deposited in the warehouse; "T" that they were withdrawn upon payment of the tax; "S" that they were withdrawn for scientific purposes or for the use of the United States; "E" that they were withdrawn for export; "M" that they were withdrawn for transfer to manufacturing warehouses, and "W" that spirits remained in the warehouse at the close of the year. The name and address stated in columns 4 and 5 are those given by the storekeeper in his reports relative to the distillery warehouse. In column 6 the section of the State in which the warehouse is located is indicated by the letters used to designate points of the compass, except that the letter C indicates the central portion of the State.]

ARKANSAS.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
H. C. Ward*	5	D, T, W	Arkansas	Malvern	Hot Springs	C.
Eidson & Co	18	T	do	Springdale	Washington	NW.
S. L. Eidson*	18	D, T, W	do	do	do	NW.
Wm. Easterling	24	D, T, W	do	Wharton Creek	Madison	N.
Wm. P. Kirby*	24	D, T, W	do	do	do	N.
J. H. Cato*	27	T, W	do	Farmington	Washington	NW.
Hickman & Bates*	32	T, W	do	Osage Mills	Benton	NW.
Small & Co	53	T	do	Oakland	Marion	N.
Cotton & Welch*	54	D, T, W	do	Dardanelle	Yell	W.
Frauenthal & Allinder.*	57	T. W	do	Conway	Faulkner	C.
M. G. Howard	59	D, T, W	do	Oakland	Marion	N.
J. P. Jones*	72	D, T, W	do	Williford	Sharp	N.
R. F. Flatt*	88	D, T, W	do	Logan	Benton	NW.
Williams & Co.*	91	D, T, W	do	Francis	Boone	NW.
J. R. Patterson & Co.	69	T	do	Franklin	Izard	N.
Patterson & Brumitt*	99	D, T, W	do	do	do	N.
McBride & Arnold*	100	D, T, W	do	Marshall	Searcy	N.
Lane & Wilks	114	D, T	do	Hindsville	Madison	N.
Lane & Co.*	114	D, T	do	do	do	N.
Wilks & Co	114	D, T, W.	do	do	do	N.
McCuiston & Co	117	T	do	Yellville	Marion	N.
A. B. Patterson*	117	D, T, W	do	do	do	N.
Covey & Co.*	118	D, T, W	do	Nebo	Benton	NW.
J. R. Pettigrew	119	T	do	Pettigrew Mills	do	NW.
Patterson & Co	120	T	do	Batesville	Independence	N.
J. R. Patterson*	120	D, T, W	do	do	do	N.
Frey & Black	124	T, W	do	Bayou Meto	Arkansas	E.
Stevens Bros.*	125	D, T, W	do	Star of the West.	Pike	SW.
Alex. Henderson	126	D, T, W	do	Smithville	Lawrence	NE.
Patterson & Co.*	126	D, T, W	do	do	do	NE.
Jinks & Co	128	D, T	do	Brookland	Craighead	NE.
C. E. Noyes*	129	D, T, W	do	Siloam Springs	Benton	NW.
Thornton Bros.*	130	D, T, W	do	Mountain Glen	Garland	C.
J. T. Davis & Son	132	D, W	do	Marble	Madison	NW.

CALIFORNIA.

California Dist. Co., Jost & Adler.*	3	T	First	Antioch	Contra Costa	W.
California Distilling Co., C. Jost, jr.	3	D, T, W	do	do	do	W.
Pacific Distilling Co.	5	T	do	San Francisco	San Francisco	W.

CONNECTICUT.

H. Barber*	1	D, T, W	Connecticut	Warehouse Point.	Hartford	N.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

GEORGIA.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Sosebee & Allen*	2	D, T, W	Georgia	Clarkesville	Habersham	NE.
Geo. W. Cureton*	3	D, T, W	do	Rising Fawn	Dade	NW.
Filgore Bros	4	D, T, W	do	Stone Mountain	Gwinnett	N.
Eagle Bros.*	5	D, T, W	do	Tate	Pickens	N.
J. H. Shackelford*	7	D, T, W	do	Griffin	Spalding	W.
W. Patrick & Co.*	8	D, T	do	do	do	W.
J. M. McAfee*	9	D, T, W	do	Canton	Cherokee	N.
R. P. Daniel*	11	D, T, W	do	Eagle Cliff	Walker	NW.
R. C. Church	12	T	do	Clarksville	Habersham	NE.
Church & Sosebee*	12	D, T, W	do	do	do	NE.
G. W. Chamlee*	13	D, T, W	do	Canton	Cherokee	N.
R. C. Castleberry*	14	D, T, W	do	Gainesville	Hall	N.
R. A. Chewning	15	T	do	Stone Mountain	Gwinnett	N.
W. S. Carroll	15	D, T, W	do	do	do	N.
R. W. T. Jeffares*	15	D, T, W	do	do	do	N.
J. C. Jett*	17	D, T, W	do	Duluth	do	N.
Johnson & Clemmons*	18	D, T, W	do	Summerville	Chattooga	NW.
R. W. Bagby*	19	D, T, W	do	Covington	Newton	C.
H. C. Cumming*	21	D, T	do	Griffin	Spalding	W.
J. N. Ridgway*	22	D, T, W	do	High Shoals	Oconee	N.
W. J. Brown*	23	D, T, W	do	Stone Mountain	Gwinnett	N.
T. H. Matthews*	24	D, T, W	do	Athens	Clarke	N.
M. F. Morris*	25	D, T, W	do	Griffin	Spalding	W.
A. P. Mound	26	D, T	do	Geneva	Talbot	W.
C. S. Northcutt	28	D, T	do	Marietta	Cobb	N.
Branch Corn Dis. Co.*	28	D, T, W	do	do	do	N.
Payne & Wood*	29	D, T, W	do	Sutallee	Cherokee	N.
F. M. Glover & Co.*	30	D, T, W	do	Franklin	Heard	W.
M. C. Livsey*	31	D, T, W	do	Lawrenceville	Gwinnett	N.
S. K. Payne*	32	D, T, W	do	Cherokee Mills	Cherokee	N.
L. N. Lewis*	34	D, T, W	do	Cartersville	Bartow	NW.
A. T. Smith*	35	D, T, W	do	Monroe	Walton	N.
T. J. Mitcham & Bro.*	36	D, T, W	do	Walnut Grove	Newton	C.
Moore Boys*	37	D, T, W	do	Moore's Mills	Cherokee	N.
C. E. Smith*	38	D, T, W	do	Newnan	Coweta	W.
J. A. Fowler*	39	D, T, W	do	Athens	Clarke	N.
J. W. Gilliam & Co.*	44	D, T, W	do	Blue Ridge	Fannin	N.
G. M. McKinnon	45	D, T, W	do	Gilmore	Cobb	N.
Lenery Watkins	51	D, W	do	Cherry Log	Gilmer	S.
D. N. Freeman*	54	D, T, W	do	Flat Shoals	Meriwether	W.
W. J. & J. Orr	58	T, W	do	Madison	Morgan	C.
A. M. Lyon	65	D, T, W	do	Tobler	Upson	W.
Carter & Taylor*	87	D, T, W	do	Carters	Gordon	NW.
Jordan Thornton	209	T	do	Brogdan's Store	Fayette	W.
J. L. Gram	219	T	do	Fayetteville	do	W.
Ellington Bros.*	226	D, T, W	do	Palmetto	Campbell	W.
J. W. Anderson*	243	D, T, W	do	Hot House	Fannin	N.
M. Steaer*	246	D, T, W	do	Jasper	Pickens	N.
L. Cohen & Co.*	253	D, T, W	do	Vinings	Cobb	N.
A. R. Cooper*	279	D, T, W	do	Flowery Branch	Hall	N.
W. E. Brown*	284	D, T, W	do	Lawrenceville	Gwinnett	N.
J. D. Edmonson	298	T	do	Roy	Gilmer	S.
John M. James*	303	D, T, W	do	Salt Springs	Douglas	W.
Pierce & Co	306	T	do	Geneva	Talbot	W.
J. E. Barksdale*	306	D, T, W	do	do	do	W.
Sam Bullock*	363	D, T, W	do	Warm Springs	Meriwether	W.
C. P. Johnson & Co	364	T	do	Mineral Springs	Pickens	N.
C. P. Johnson	364	D, T, W	do	do	do	N.
D. W. Willson*	369	D, T, W	do	Morganton	Fannin	N.
M. V. Teem & Co.*	421	D, T, W	do	Cartecay	Gilmer	S.
Milton Holt*	444	D, T	do	do	do	S.
A. A. Hewett	453	D, T	do	Snellville	Gwinnett	N.
J. D. Sproul	510	D, T	do	Rome	Floyd	NW.
G. W. Sword*	638	D, T, W	do	Logansville	Walton	N.
J. M. Dickson	645	D, T	do	Fayetteville	Fayette	W.
J. E. Bankston	657	T	do	Jackson	Butts	C.
Green S. Duke	793	T	do	Pendergrass	Jackson	N.
Joel Coffee	808	D, T	do	Lula	Hall	N.
C. L. Whaley	853	D, T	do	Jonesborough	Clayton	W.
J. A. Garland	858	D, T, W	do	Jordan's Store	Pike	W.
Miller & Perryman	880	D, T, W	do	Thomaston	Upson	W.
D. C. Bancroft	880	D, T, W	do	do	do	W.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

GEORGIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
W. F. Tanner	861	D, T	Georgia	Flowery Branch	Hall	N.
H. P. Strickland & Co.	862	D, T	do	Jonesborough	Clayton	W.
H. G. Kellar & Son*	863	D, T, W	do	Toccoa	Franklin	NE.
Smith & Walters*	864	D, T, W	do	Suwanee	Gwinnett	N.
Rice & Drummund	866	D, T	do	Lawrenceville	do	N.
W. F. Rice	866	D, T	do	do	do	N.
Wallace & Moore*	867	D, T, W	do	Stone Mountain	do	N.
W. A. Johnson	868	T	do	Welkins	Floyd	NW
W. T. Bussey*	871	D, T, W	do	Warm Springs	Meriwether	W.
Wood & Little	884	T	do	Newnan	Coweta	W.
A. M. Wood*	884	D, T, W	do	do	do	W.
N. J. Wheeler	1105	T	do	Cherokee Mills	Cherokee	N.
A. M. Lyon	1275	D, T	do	Tobler	Upson	W.

ILLINOIS.

Garden City Distilling and Rectifying Company.	1	T	First	Chicago	Cook	NE.
Julia Graham	2	T, W	do	Rockford	Winnebago	N.
Graham Brothers*	2	D, T, W	do	do	do	N.
Empire Distilling Co.	3	D, T, S, W	do	Chicago	Cook	NE.
P. H. Rice Dist. Co.*	3	D, T, S, W	do	do	do	NE.
Chicago Distilling Co.	5	D, T, W	do	do	do	NE.
Birmingham Distilling Company.	5	D, T, W	do	do	do	NE.
Riverdale Dist. Co.*	6	D, T, W	do	Riverdale	do	NE.
Phœnix Dist. Co.*	7	D, T, S, W	do	Chicago	do	NE.
H. H. Shufeldt & Co.*	9	D, T, S, W	do	do	do	NE.
U. S. Distilling Co	38	D, T, W	do	do	do	NE.
The Miller Dist. Co	38	D, T	do	do	do	NE.
Clarke Brothers	1	T, W	Fifth	Peoria	Peoria	C.
Clarke Bros. Dist'g Co	1	D, T, W	do	do	do	C.
G. T. Barker	3	D, T, S	do	do	do	C.
The Barker Distilling Company.*	3	D, T, S, E, W	do	do	do	C.
Zell, Schwabacher & Co.	4	T, S, W	do	do	do	C.
Northern Dist. Co.*	4	D, T, S, E, W	do	do	do	C.
Bush and Brown Distilling Company.*	5	D, T, E, M, W	do	do	do	C.
Woolner Bros. Distilling Company.*	7	T, W	do	do	do	C.
Woolner Bros. Distilling Company.*	8	D, T, E, M, W	do	do	do	C.
Monarch Dist. Co.*	9	D, T, E, S, M, W.	do	do	do	C.
Great Western Distilling Company.*	11	D, T, E, S, M, W.	do	do	do	C.
Manhattan Dist. Co.*	12	D, T, E, S, M, W.	do	do	do	C.
Great Eastern Distilling Company.*	14	D, T, E, M, W.	do	do	do	C.
Hamburgh Dist. Co.*	1	D, T, S, W	Eighth	Pekin	Tazewell	C.
Enterprise Dist. Co.	3	D, T, W	do	do	do	C.
Kruse Brothers	14	T	do	Wesley City	do	C.
John M. Stringham	28	D, T, W	do	Jacksonville	Morgan	W.
C. J. Pfeffer*	2	D, T	Thirteenth	Lebanon	Saint Clair	SW.
Pfeffer Distilling Co.	2	D, T, W	do	do	do	SW.

INDIANA.

Shelby Distilling Co.	1	D, T, W	Sixth	Shelbyville	Shelby	C.
John F. Pfeffer	2	W	do	Indianapolis	Marion	C.
Powell & Feaster	3	D, T, W	do	Waldron	Shelby	C.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

INDIANA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
The Aurora Distilling Company.	4	D, T, S, W	Sixth	Aurora	Dearborn	SE.
W. J. Walsh	7	D, T, E, W	do	Lawrenceburgh	do	SE.
The Rossville Dis. Co	7	D, T, S, W	do	do	do	SE.
W. P. Squibb & Co.	8	D, T, E, W	do	Greendale	do	SE.
W. P. Squibb & Co. for Samuel Craddock.	8	D, T, W	do	do	do	SE.
W. Oester	9	D, T, W	do	Lawrenceburgh	do	SE.
Joseph Frederick & Bro.	13	T	do	Harrison	do	SE.
Scott & Turley	14	D, T, W	do	Mitchell	Lawrence	S.
Terre Haute Dist. Co.	1	T, W	Seventh	Terre Haute	Vigo	W.
Wabash Dist. Co.	1	D, T, E, W	do	do	do	W.
August Krogmann	2	D, T, W	do	Tell City	Perry	S.
W. T. Ferguson*	5	T, W	do	Lake	Spencer	SW.
Henry Zum Felde*	6	D, T, W	do	Indian Springs	Martin	SW.

IOWA.

International Dis. Co.	2	T, E, M	Fourth	Des Moines	Polk	C.
W. N. Hoover	10	T, W	do	Oskaloosa	Mahaska	S.

KENTUCKY.

Dowell & Pendleton.	1	D, T, W	Second	East Fork	Metcalf	S.
Daviess County Club*	2	T, W	do	Owensborough	Daviess	W.
R. Monarch & Co.*	2	T, W	do	do	do	W.
J. W. M. Field*	3	T, W	do	do	do	W.
Springwater Dis'y Co	4	D, T, W	do	Memphis Junc.	Warren	S.
J. A. Monks & Sons	4	T	do	do	do	S.
M. Grabfelder & Co.	4	T, W	do	do	do	S.
F. H. Shimpeler	4	T, W	do	do	do	S.
M. Gruenberg & Co.	4	T, W	do	do	do	S.
L. & A. Scharff	4	W	do	do	do	S.
Grabfelder & Tachan.	4	D, W	do	do	do	S.
J. T. Welch	5	T	do	Rumsey	McLean	W.
Queen of Ky. Dis'y Co.	6	T, W	do	Uniontown	Union	W.
Rich Grain Dis'y Co.	6	T, W	do	do	do	W.
King of Ky. Dis'y Co.	6	T, W	do	do	do	W.
C. L. Applegate & Co.*	7	T, W, E	do	Yelvington	Daviess	W.
Eagle Distillery Co.*	8	T, W	do	Garrison's Landing.	do	W.
Daviess County Club*	10	T, W	do	Owensborough	Daviess	W.
Rock Springs Dis. Co.*	11	T, W	do	do	do	W.
John Hanning Distilling Company.*	11	T, W	do	Tompkinsville	Monroe	S.
Bradshaw, Elmore & Bradshaw.	12	D, T, W	do	Peters Creek	Barren	S.
M. P. Mattingly & Son.	13	T, W	do	Owensborough	Daviess	W.
Daviess County Club*	13	T, W	do	do	do	W.
Underwood & Cookesey.	14	D, T, W	do	Glasgow	Barren	S.
R. T. Harper	15	D, T, W	do	Kaler	Graves	SW.
Cliff Falls Dist'g Co.*	16	T, W	do	Burk's City	Daviess	W
Cliff Falls Incorporated Dist'y Co.	16	T, W	do	do	do	W.
Cliff Falls Dist'g Co.*	16	T	do	do	do	W.
B. Westheimer & Son	17	T, W	do	Owensborough	do	W.
Sour Mash Dist'g Co.	17	T, W	do	do	do	W.
Rock Springs Distilling Company.*	18	D, T, W	do	do	do	W.
Hill & Winstead*	19	D, T, W	do	Henderson	Henderson	W
T. & W. C. Pritchard*	20	D, T, W	do	Glasgow	Barren	S.
Thomas J. Lain	21	D, T	do	Tracey	do	S.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHI SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of
1	2		3	4	5	6
Peter Best*	22	D, T, W	Second	Hammonsville	Hart	C
S. B. Vaughn	23	D, T	do	Gamaliel	Monroe	S
R. Monarch & Co.*	24	T, W	do	Owensborough	Daviess	W
Kentucky Standard Distilling Co.	24	T, W	do	do	do	W
Glenmore Dist'g Co.*	24	T, W	do	do	do	W
Best & Gibson*	25	D, T	do	Glasgow	Barren	S
Riley Distilling Co.*	26	T, W	do	Lewisport	Hancock	W
Josiah Wilson & Co.	27	T	do	Edmondston	Metcalf	S
Gentry & Gentry*	28	D, T, W	do	Tompkinsville	Monroe	S
R. Monarch & Co.*	29	T	do	Owensborough	Daviess	W
Kentucky Standard Distilling Co.	29	T	do	do	do	W
John Thixton	30	T	do	Leach	Grayson	W
Glasscock & Co	30	D, T, W	do	do	do	W
Samuel E. Hudson	31	D, T, W	do	Barren	Allen	S.
Withers, Dade & Co.*	32	T, W	do	Henderson	Henderson	W
E. C. Berry Dist'g Co.	33	T, W	do	Owensborough	Daviess	W
Mary E. Burks	34	D, T	do	Hiesville	Barren	S.
John Burks*	34	D, T, W	do	do	do	S.
W. W. Pipkin*	35	T, W	do	Holland	Allen	S.
Baker & Kimbly	36	T, W	do	Carrollton	Carroll	N
John B. King*	37	D, T, W	do	Glasgow	Barren	S.
W. C. Arnold	37	T	do	Carneyville	Grayson	W
W. T. Pottinger	38	T, W	do	Dennis	Logan	SW
Clemons & Decker	39	T	do	Dog Creek	Hart	C.
Clemons & Co.*	39	D, T, W	do	do	do	C.
H. E. May & Co.	39	T	do	do	do	C.
Clemons & Higdon	39	D, T, W	do	do	do	C.
Giles, Kelly & Co	40	D, T, W	do	Litchfield	Grayson	W
W. D. Quigley*	41	D, T, W	do	Nobob	Barren	S.
J. L. Reavis*	42	D, T, W	do	Bowling Green	Warren	S.
John Pitcock*	43	D, T, W	do	Tompkinsville	Monroe	S.
Smith & Branstetter	44	T	do	Smith's Cross Roads.	Metcalf	S.
G. H. Maggard & Bro*	45	D, T, W	do	Hiesville	Barren	S.
E. G. Long	46	W	do	Roseville	do	S.
C. W. Wade*	47	D, T, W	do	Jamestown	Russell	S.
Reynolds & Wilson	48	T, W	do	Glasgow	Barren	S.
Daniel Bigham	49	T	do	Marion	Crittenden	W.
T. E. Robertson	49	D, T, W	do	do	do	W
E. W. Worsham & Co.	50	T, W	do	Henderson	Henderson	W
G. W. Metcalf	51	T	do	Sulphur Springs.	Ohio	W.
Joseph Schneider	52	D, T, W	do	Bowling Green	Warren	S.
John Howell	52	D, T, W	do	do	do	S.
Clark & Harper*	53	T, W	do	Cold Water	Calloway	SW
C. W. Decker	54	T	do	Leitchfield	Grayson	W.
Harper & Dulaney*	56	D, T, W	do	Mayfield	Graves	SW
J. B. King*	58	T, W	do	Glasgow	Barren	S.
Robert Toomey*	60	D, T, W	do	Randolph	Metcalf	S.
R. H. Tuck*	61	T, W	do	Franklin	Simpson	S.
Willis & Hays*	62	D, T, W	do	South	Edmonson	W.
Davis & Willis	62	D, T	do	do	do	W.
Davis & Poteet	62	D, T, W	do	do	do	W.
Thompson & Poteet*	63	D, T, W	do	Cub Run	Hart	C.
J. H. Quigley*	64	D, T, W	do	Nobob	Barren	S.
D. C. Butler*	65	D, T, W	do	Alvaton	Warren	S.
Compton & Long*	68	T, W	do	Gamaliel	Monroe	S.
Pruden, Lain & Co.*	69	D, T, W	do	Fountain Run	do	S.
Foster & Foster	70	T, W	do	Scottsville	Allen	S.
Miles & Buttram	72	T, W	do	Brownsville	Edmonson	W.
David Stinson	76	D, T, W	do	Mount Aeriel	Allen	S.
Powers Tarter	77	T, W	do	Rocky Hill	Edmonson	W.
Tarter & Mitchell	77	T	do	do	do	W.
Giles Kelly	78	D, T, W	do	Leitchfield	Grayson	W.
John W. Follis	79	D, T, W	do	Petroleum	Allen	S.
Thomas Pritchard	80	T	do	Glasgow	Barren	S.
P. M. McReynolds	81	T	do	Dallam's Creek	Logan	SW.
Foster & Bro	82	T	do	Scottsville	Allen	S.
W. W. Pipkin	82	D, T, W	do	do	do	S.
E. H. Davis	83	D, T, W	do	Smith's Grove	do	S

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Bridges & Parker	84	D, T, W	Second	Rocky Hill	Barren	S.
Best & Taylor	85	T	do	Glasgow	do	S.
Orria Henderson	87	D, T, W	do	Hopkinsville	Christian	SW.
Mitchell & Skaggs	88	D, T, W	do	Rocky Hill	Edmonson	W.
J. V. Harrison	89	D, T, W	do	New Roe	Allen	S.
Nathaniel Nichols	90	D, T, W	do	Coral Hill	Barren	S.
Scott & Young	91	D, T, W	do	Temple Hill	do	S.
Miner Bros*	139	D, T, W	do	Big Clifty	Grayson	W.
A. C. Pile	140	D, T, W	do	Mount Hermon	Monroe	S.
Kentucky Distilling Company.*	1	E, T, W	Fifth	Louisville	Jefferson	N.
Doherty Distillery Co	2	T, W	do	do	do	N.
J. G. Mattingly & Son.*	2	E, T, W	do	do	do	N.
Thierman Bros	2	T, W	do	do	do	N.
Westmorlan Co	2	T, W	do	do	do	N.
Sonnie Bros., "FS"	3	T	do	do	do	N.
Sonnie Bros. "C. S. & Co."	3	T, W	do	do	do	N.
A. Coldewey, "F. S."	3	T	do	do	do	N.
Derby & Day	3	T, W	do	do	do	N.
Garland Distillery Company, "F. S."	3	T, W	do	do	do	N.
Garland Distillery Company, "C. S. & Co.	3	D, T, W	do	do	do	N.
Daisy Run Dis'y Co	3	D, T, W	do	do	do	N.
A. Englehard	3	T, W	do	do	do	N.
Fred. Stitzel	3	T	do	do	do	N.
Taylor & Williams	3	T, E	do	do	do	N.
Taylor & Williams "C. S & Co."	3	D, T, W	do	do	do	N.
Grabfelder & Tachau	3	D, T, W	do	do	do	N.
A. Coldewey, "C. S. & Co."	3	D, T, W	do	do	do	N.
The Nelson Dis'y Co.	4	E, T, W	do	do	do	N.
W. H. Head & Co	9	T, W	do	Raywick	Marion	C.
N. W. Lee	20	D, T, W	do	Columbus	Owen	N.
Mellwood Dis'y Co	34	D, T, W, E	do	Louisville	Jefferson	N.
R. F. Balke	34	D, W	do	do	do	N.
R. F. Balke "M. Distillery Company."	34	D, W	do	do	do	N.
J. A. Monks & Sons	34	T, W	do	do	do	N.
Pirman & Herzog	34	T, W	do	do	do	N.
W. R. Kinmon	40	T, W	do	Lusby's Mills	Owen's	N.
R. H. Frazier	41	T	do	Bailey's Run	Anderson	C.
Waterfill & Frazier	41	D, T, W	do	do	do	C.
W. H. McBrayer	44	E, T, W	do	Lawrenceburgh	do	C.
M. S. Bond	45	M, T, W	do	Ripyville	Anderson	C.
Wiley Searcy	45	D, T, W	do	do	do	C.
Crystal Springs Distillery Company.	78	D, T, W	do	Louisville	Jefferson	N.
J. M. Atherton & Co	87	E, T, W	do	Athertonville	La Rue	C.
Wm. Miller & Co	87	T, W	do	do	do	C.
The Anderson Dis. Co.	97	T, W	do	Louisville	Jefferson	N.
The Belle of Nelson Distillery Company.	101	T, W	do	New Hope	Nelson	C.
New Hope Dis'y Co	101	W	do	do	do	C.
F. W. Jordan	105	D, T, W	do	New Liberty	Owen	N.
Stitzel Bros	106	D, T, W	do	Louisville	Jefferson	N.
Fred Stitzel	106	T, W	do	do	do	N.
The Parkland Distillery Company.	106	D, T, W	do	do	do	N.
Banner Dis'y Co	106	T, W	do	do	do	N.
Fibble and Crabb	107	D, T, W	do	Eminence	Henry	N.
H. McKenna	111	D, T, W	do	Fairfield	Nelson	C.
L. and A. Scharff	112	T, W	do	Tyrone	Anderson	C.
Thomas B. Ripy	112	E, T, W	do	do	do	C.
Schwabacker and Co.	112	T, W	do	do	do	C.
G. and B. Gerdes	112	T, W	do	do	do	C.
J. A. McBrayer	112	W	do	do	do	C.
J. S. Searcy & Co. "O. F."	120	T	do	Lawrenceburgh	do	C.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. S. Searcy & Co. "N. F."	120	D, T, W	Fifth	Lawrenceburgh	Anderson	C.
R. G. McCorkle & Co.	120	T, W	do	do	do	C.
The Anderson Distillery Company.	134	D, T, W, E	do	Orr	do	C.
N. Harris, "D. & H."	134	T, E	do	do	do	C.
A. G. Nall	142	T, W	do	Bardstown	Nelson	C.
T. W. Samuels	145	T, W	do	Deatsville	do	C.
E. L Miles & Co	146	T, W	do	New Hope	do	C.
D. F. Brooks	163	W	do	Mt. Washington	Bullitt	C.
Thomas & Royston	163	T, W	do	do	do	C.
J. A. McBrayer	166	T, W	do	Lawrenceburgh	Anderson	C.
J. H. Mc. Brayer, "P. C. W."	166	W	do	do	do	C.
J. M. Walker, "N. F."	166	T, W	do	do	do	C.
J. M. Walker, "P. C. W."	166	T, W	do	do	do	C.
Paul Jones	168	D, T, W	do	Bardstown	Nelson	C.
Henry Sutherland	168	T, W	do	do	do	C.
J. W. Dant	169	D, T, W	do	Chicago	Marion	C.
J. R. & J. P. Smith	174	T	do	do	do	C.
Smith & Smith	174	D, T, W	do	do	do	C.
Howard & Co	229	T, W	do	Athertonville	La Rue	C.
A. Mayfield & Co	229	T, W, E	do	do	do	C.
A. Mayfield & Co., "P. L. A."	229	T, W	do	do	do	C.
S. O. Bryan & Co., "A. M. & Co."	229	T, W	do	do	do	
S. O. Bryan & Co., "P. L. A."	229	T, W	do	do	do	C.
A. G. Nall, "D. M. B."	230	D, W	do	Bardstown	Nelson	C.
A. G. Nall, "D. M. B. & Son."	230	D, W	do	do	do	C.
D. M. Beam	230	D, T, W	do	do	do	C.
H. A. Miles	230	T, W	do	do	do	C.
Hawkins & Bro	236	D, T, W	do	Ripyville	Anderson	C.
Cold Springs Distillery Company.	240	T, W	do	Gethsemane	Nelson	C.
J. B. Dant	240	D, W	do	do	do	C.
Taylor & Williams	240	D, T, W, E	do	do	do	C.
W. B. Samuels & Co.*	241	T, W	do	Samuels' Depot	do	C.
W. Q. Emison & Co	263	D, W	do	Lebanon	Marion	C.
R. B. Lancaster*	263	D, T, W	do	do	do	C.
H. B. Moore	265	T	do	Mooresville	Washington	C.
J. T. S. Brown & Sons	266	T, W	do	Clermont	Bullitt	C.
B. as A. & B. Chapoze*	266	T, W	do	do	do	C.
Wathen, Mueller & Co.	270	T, W, E	do	Lebanon	Marion	C.
The New Hope Distillery Company.	271	T, W	do	New Hope	Nelson	C.
Brown, Thompson & Co.	272	T, W	do	Bardstown	do	C.
Mattingly & Moore Distilling Comp'y.	272	T, W	do	do	do	C.
Mattingly & Moore Distilling Company, "S., M. & E."	272	T, W	do	do	do	C.
Alvin, Wood & Co	272	T, W	do	do	do	C.
Alvin, Wood & Co., "S., M. & E."	272	T, W	do	do	do	C.
Bond & Lillard	274	D, T, W	do	Laurenceburgh	Anderson	C.
J. H. Beam	276	T, W	do	Bardstown	Nelson	C.
King & Fordtram	276	D, W	do	do	do	C.
Pearce, Hurt & Co	276	T, W	do	do	do	C.
The Early Times Distillery Company.	276	D, W	do	do	do	C.
Young & Co	292	T	do	Watson	Adair	C.
The Nelson County, Ky., Distillery Co.	294	T, W	do	Coon Hollow	Nelson	C.
The Nelson County, Ky., Dist'y Co. "C. L. K."*	294	T, W	do	do	Nelson	C.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Wm Wood	294	T, W	Fifth	Coon Hollow	Nelson	C.
Thomas & Royston	296	T, W	do	Harrod's Creek	Jefferson	N.
Bennie Bros	297	T, W	do	Louisville	do	N.
Air Dist'y Co	297	T, W	do	do	do	N.
Rose Dist'y Co	297	T	do	do	do	N.
Biggs	297	T, W	do	do	do	N.
B. Frazier	297	T, W	do	do	do	N.
G. Roach	297	T, W	do	do	do	N.
Times Dis'y Co	297	T, W	do	do	do	N.
Kobert & Co	299	T, W	do	Lebanon	Marion	C.
The Anderson Distillery Company.	353	T, W	do	Louisville	Jefferson	N.
Criterion Dist'y Co	354	D, T, W	do	do	do	N.
Backrow & Co.	354	T, W	do	do	do	N.
Collins & Co	354	D, T, W	do	do	do	N.
Zapp & Co	354	D, T, W	do	do	do	N.
Flower Dis'y Co	354	D, T, W	do	do	do	N.
Bros	354	D, T, W	do	do	do	N.
Air Distillery Comp'y "R. M. B."	354	D, T, W	do	do	do	N.
Hillsdraughs Hill Distillery Comp'y.	354	D, W	do	do	do	N.
W. Brownfield	355	T, W	do	Buffalo	La Rue	C.
Ballard & Lancaster	357	T, W	do	Loretto	Marion	C.
Cummins		T, W	do	do	do	C.
Zapp, Goldsmith & Co.	359	T	do	Colesburgh	Hardin	C.
W. C. Smith	359	T, W	do	do	do	C.
Bagby Dist'y Co	360	D, T, W	do	Louisville	Jefferson	N.
John G. Roach & Co.*	360	D, T, W	do	do	do	N.
Bennie Bros., distillers.	360	W	do	do	do	N.
Air Dist'g Co	360	T	do	do	do	N.
Air Distilling Co. "C. P. G."	360	T, W	do	do	do	N.
Charter Oak Distilling Company.	360	T	do	do	do	N.
Diamond Crown Distilling Company.	360	T, W	do	do	do	N.
Diamond Crown Distilling Co. "P. P. S."	360	T	do	do	do	N.
Diamond Crown Distilling Co. "J. G. R."	360	T, W	do	do	do	N.
B. Frazier, distiller.	360	W	do	do	do	N.
John Colter	363	D, T, W	do	do	do	N.
National Dist'g Co	363	D, T, W	do	do	do	N.
Mountain Lily Distilling Company.	363	D, T, W	do	do	do	N.
Mayer, Sam & Co	363	D, T, W	do	do	do	N.
Fidelity Dist'y Co	363	T, W	do	do	do	N.
Mulligan Dist'y Co	363	T, W	do	do	do	N.
Ky. Criterion Co	363	D, T, W, E	do	do	do	N.
National Dist'g Co	363	T, W	do	do	do	N.
J. R. Wathen & Bro.*	363	D, T, W, E	do	do	do	N.
J. B. Wathen & Bro.	363	T, W, E	do	do	do	N.
Company."						
Williams & Marks Distillery Co.	363	D, T, W	do	do	do	N.
Astor Distillery Co	364	T, W	do	do	do	N.
Moore & Selliger*	364	T, W	do	Louisville	do	N.
Allen Bradley Co.*	368	T, W	do	do	do	N.
Bernheim Bros. & Uric.	370	D, T, W	do	Calvary	Marion	C.
Beldric & Callaghan.	370	D, T, W	do	do	do	C.
John Callaghan	370	T	do	do	do	C.
John Callaghan "B & C."	370	D, T, W	do	do	do	C.
Spalding, Beldric & Co	370	T	do	do	do	C.
Queen of Ky. Distillery Company.	370	D, W	do	do	do	C.
Lee M. Gee	371	T, W	do	Hunter's Depot	Nelson	C.
Brown, Thompson & Co.	372	T, W	do	Louisville	Jefferson	N.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHI SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of
1	2		3	4	5	
Marion County Distillery Company*	372	T, W, E	Fifth	Louisville	Jefferson	N
C. Springler & Rompel	375	D, W	do	Chicago	Marion	C
Blair, Osborn & Ballard.*	375	D, T, W	do	do	do	C
Collingwood Distilling Company.	375	D, W	do	do	do	C
Purdy & Co	376	T, W	do	Bradsfordville	do	C
J. M. Atherton & Co	377	T, W	do	Athertonville	La Rue	C
Wm. Miller & Co	377	W	do	do	do	C
J. T. Carter	377	T, W	do	do	do	C
Howard & Co	378	T, W	do	do	do	C
S. O'Bryan & Co	379	T, W	do	do	do	C
The Nelson County, Ky., Distillery Co.*	379	T, W	do	Coon Hollow	Nelson	C
The Nelson County, Ky., Distillery Co. "C. L. K."*	379	W	do	do	do	C
Uric & Bernheim	379	T, W	do	do	do	C
Weil Bros. & Kahn	379	T, W	do	do	do	C
Alvin Wood & Co	379	T, W	do	do	do	C
Alvin Wood & Co., "C. L. K."	379	W	do	do	do	C
Edward Murphy & Co.	400	T, W	do	Lawrenceburgh	Anderson	C
Murphy & Dowling*	400	D, T, W	do	do	do	C
Murphy, Barber & Co.*	400	T, W	do	do	do	C
S. G. Foster & Co	402	T, W	do	Mackville	Washington	C
Ashton Distillery Company, "D. T."	403	T, W	do	Elizabethtown	Hardin	C
Do	403	T	do	do	do	C
Ashton Distillery Company, "New."	403	T, W	do	do	do	C
Muldraughs Hill Distillery Company.	403	T, W	do	do	do	C
S. O. Hackley	406	T, W	do	Lawrenceburgh	Anderson	C
The Fern Cliff Distillery Company.	409	D, T, W, S	do	Louisville	Jefferson	N
S. B. Hopkins	409	T, W	do	do	do	N
F. G. Walker	410	T, W	do	Bardstown	Nelson	C
Belmont Dist'y Co	412	T, W	do	Louisville	Jefferson	N
Astor Distillery Co	412	W	do	do	do	N
Thierman Bros	413	D, W	do	Pleasure Ridge	Jefferson	N
Lapp, Goldsmith & Co.	413	D, W	do	do	do	N
F. X. Schimpeler & Son.	413	D, W	do	do	do	N
Block, Franck & Co	413	D, W	do	do	do	N
Lapp, Goldsmith & Co.	413		do	do	do	N
"F. G. P. & Co."	413	T, W	do	do	do	N
Levy & Ginsburg	413	T, W	do	do	do	N
F. G. Paine & Co	413	D, T, W	do	do	do	N
P. Winkler's Sons	413	D, T, W	do	Pleasure Ridge	Jefferson	N
H. Grotenkemper & Co.	413	W	do	do	do	N
W. S. Harris	414	D, T, W	do	Louisville	do	N
G. & D. Brown, "R. B. L."	415	T, W	do	Bardstown	Nelson	C
S. P. Lancaster, "R. B"	415	T, W	do	do	do	C
J. W. Stevens & Co	416	T	do	Orr	Anderson	C
B. F. Colvin	417	T	do	Willisburgh	Washington	C
B. F. Colvin & Co	417	T, W	do	do	do	C
Anderson County Sour Mash Distilling Company.	418	T, W	do	Lawrenceburgh	Anderson	C
M. S. Bond	418	T, W	do	do	do	C
J. H. McBrayer	418	W	do	do	do	C
J. A. McBrayer	418	T, W	do	do	do	C
R. G. McCorkle & Co.	418	T, W	do	do	do	C
Steinwender & Sellner	418	T, W	do	do	do	C

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Waterfill, Dowling & Co.	418	T	Fifth	Lawrenceburgh	Anderson	C.
N. Harris	418	T, W	do	do	do	C.
Schwabacker & Co	418	T, W	do	do	do	C.
R. B. Hayden & Co.*	420	T	do	Bardstown	Nelson	C.
F. L. Terrill & Co	420	W	do	do	do	C.
Barber & Terrill	420	W	do	do	do	C.
Brown & Brother	422	T, W	do	do	do	C.
R. B. Hayden, "B. and B."	422	D, T, W	do	do	do	C.
W. F. Ratcliff*	425	T, W	do	Raywick	Marion	C.
Spaw & Chelf	426	T	do	Mintonville	Casey	C.
Warren Bros	428	T	do	Allendale	Green	C.
Despain & Warren	429	T, W	do	Brushy	do	C.
W. N. Philpott	430	T, W	do	Liletown	do	C.
Perkins & Mears	431	D, T, W	do	Summersville	do	C.
Mahony & Howard	432	D, T, W	do	New Haven	Nelson	C.
Vaughn, Vance & Co.	433	D, T, W	do	Hudgins	Green	C.
T. J. Megibben	1	T, W	Sixth	Lair	Harrison	N.
Charles L. Mills	2	D, T, E, W	do	Milldale	Kenton	N.
The Antique Distillery Company.	2	D, T, E, W	do	do	do	N.
Milldale Distilling Company.	2	T, W	do	do	do	N.
Newcastle Distilling Company.	2	D, T, E, W	do	do	do	N.
Willow Run Distilling Company.	2	D, T, W	do	do	do	N.
Winchester Distilling Company.	3	T, W	do	Dayton	Campbell	N.
Kentucky Valley Distilling Comp'y.	3	T, W	do	do	do	N.
L. O. Maddux & Co.*	3	D, T, W	do	do	do	N.
C. H. Ritter & Co	3	T, W	do	do	do	N.
Schmidt & Friday	3	T, W	do	do	do	N.
John A. Scott & Co	3	T, W	do	do	do	N.
Carroll County Distilling Co.* (O. F.).	4	T,	do	Wide Awake	Carroll	N.
Carroll County Distilling Co.* (N. F.).	4	D, T, W	do	do	do	N.
Abrahams and Waldorf.	4	D, T, W	do	do	do	N.
A. Blade, Son & Co	4	D, T, W	do	do	do	N.
Bernheim Distilling Company.	4	D, T, W	do	do	do	N.
Darling Distilling Co.	4	D, T, W	do	do	do	N.
Diederich Distilling Company.	4	D, W	do	do	do	N.
Engle, Heller & Co	4	T, W	do	do	do	N.
Edel Bros. Distillery Company.	4	T, W	do	do	do	N.
Fecheimer Brothers	4	D, T, W	do	do	do	N.
E. J. Franey & Co	4	D, W	do	do	do	N.
Hammel, Newald & Co.	4	D, T, W	do	do	do	N.
Mercantile Club Distillery Company.	4	D, T, W	do	do	do	N.
Mack & Birmingham	4	T, W	do	do	do	N.
Standard Distilling Company.	4	D, T, W	do	do	do	N.
Charles Shaffner & Co.	4	D, T, W	do	do	do	N.
Schwartz Brothers	4	D, T, W	do	do	do	N.
The F. Strauss Distilling Company.	4	D, T, W	do	do	do	N.
Louis Stern & Co	4	D, W	do	do	do	N.
Woodburn Distilling Company.	4	D, T, W	do	do	do	N.
H. A. Wolf & Son	4	D, W	do	do	do	N.
Jett Brothers	5	D, T, W	do	Carrollton	do	N.
Roland Distilling Co.	5	T, W	do	do	do	N.
Richland Distillery Company.*	5	T, W	do	do	do	N.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of United States.
1	2		3	4	5	6
C. B. Cook & Co.*	6	T, W	Sixth	Cynthiana	Harrison	N.
Kenton County Distilling Company.*	7	T, W	do	Covington	Kenton	N.
Reynolds Distilling Company.	7	T, W	do	do	do	N.
Small Grain Distillery.	7	T, W	do	do	do	N.
Boone County Distilling Company.	8	D, T, E, S, W.	do	Petersburgh	Boone	N.
American Club Distilling Company.	8	D, T, W	do	do	do	N.
Isidor Bush & Co	8	T, W	do	do	do	N.
Charles Barwig	8	T, W	do	do	do	N.
Boehm & Co	8	D, T, W	do	do	do	N.
S. C. Boehm & Co	8	D, T, W	do	do	do	N.
Jos. Beck & Co	8	D, T, W	do	do	do	N.
Sol. Black & Co	8	D, W	do	do	do	N.
Berliner Brothers	8	D, T, W	do	do	do	N.
Cedar Creek Distilling Company.	8	D, T, W	do	do	do	N.
Clifton Spring Distilling Company.	8	D, T, W	do	do	do	N.
Clear Spring Distilling Company.	8	D, T, W	do	do	do	N.
Cynthiana Club Distilling Company.	8	D, T, W	do	do	do	N.
M. Cornhauser & Co.	8	W	do	do	do	N.
J. H. Duker & Bro	8	D, T, W	do	do	do	N.
Dallemand & Co	8	D, T, W	do	do	do	N.
Charles Dennehy	8	D, T, W	do	do	do	N.
Freiberg, Klein & Co.	8	D, T, W	do	do	do	N.
Philip Freiler	8	T, W	do	do	do	N.
Fechheimer Bros	8	T, W	do	do	do	N.
M. H. Flarsheim & Co.	8	D, T, W	do	do	do	N.
M. J. Freiler	8	D, W	do	do	do	N.
Fellner Brothers	8	D, W	do	do	do	N.
Gold Leaf Distilling Company.	8	D, W	do	do	do	N.
M. Hofmann	8	D, T, W	do	do	do	N.
F. W. Hartman & Co.	8	D, T, W	do	do	do	N.
Hammel, Newald & Co.	8	T	do	do	do	N.
Hornick, Allen & Co.	8	T, W	do	do	do	N.
S. Hirsch & Co	8	D, W	do	do	do	N.
M. Henoch & Co	8	D, W	do	do	do	N.
B. B. Joffee	8	T, W	do	do	do	N.
F. J. Kiesel & Co	8	T, W	do	do	do	N.
Kirchhoff & Newbarth.	8	W	do	do	do	N.
Emil Kiewert Co	8	D, T, W	do	do	do	N.
Knights of Labor Distilling Comp'y.	8	T, W	do	do	do	N.
Kohn & Adler	8	T	do	do	do	N.
Kraker Brothers	8	D, T, W	do	do	do	N.
L. Kirscht & Co	8	D, T, W	do	do	do	N.
A. T. Kerr & Co	8	D, W	do	do	do	N.
Lilienthal & Co	8	D, T, E, W	do	do	do	N.
Lexington Dis'g Co	8	D, T, W	do	do	do	N.
Loeb, Bloom & Co	8	D, T, W	do	do	do	N.
Log House Dis'g Co	8	D, T, W	do	do	do	N.
D. McAteer	8	T, W	do	do	do	N.
Moss & Davis	8	D, T, W	do	do	do	N.
H. E. Mueller	8	D, W	do	do	do	N.
Maple Creek Dis'g Co	8	D, T, W	do	do	do	N.
Herman Nathan & Co.	8	T, W	do	do	do	N.
Julius Nathan & Co	8	D, W	do	do	do	N.
Nelson Club Distilling Company.	8	D, W	do	do	do	N.
Old Cabin Creek Distilling Company.	8	D, T, W	do	do	do	N.
O'Connell, Tighe & Co	8	D, W	do	do	do	N.
Primrose Dis'g Co	8	D, T	do	do	do	N.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
C. M. Pfeifer & Co	8	T, W	Sixth	Petersburgh	Boone	N.
Pleasant Valley Distilling Company.	8	T, W	do	do	de	N.
C. Person's Sons	8	D, W	do	do	do	N.
Eubel & Penglase	8	D, T, W	do	do	do	N.
Rosenfield Brothers	8	D, T, W	do	do	do	N.
Rose Leaf Dis'g Co	8	T, W	do	do	do	N.
Rosedale Dis'g Co	8	T, W	do	do	do	N.
Rosewood Dis'g Co	8	D, T, W	do	do	do	N.
L. A. Rhomberg	8	T, W	do	do	do	N.
Henry Rahte, sr	8	D, T, W	do	do	do	N.
Raven Creek Distilling Company.	8	D, T, W	do	do	do	N.
Rochester Dis'g Co	8	D, T, W	do	do	do	N.
Riley & Dillon	8	D, W	do	do	do	N.
Stein Bros. & Baumgartl.	8	T, W	do	do	do	N.
John K. Stack	8	D, T, W	do	do	do	N.
Stein Brothers	8	D, W	do	do	do	N.
Straus Brothers	8	D, W	do	do	do	N.
I. Tuteur & Sons	8	T, W	do	do	do	N.
Weideman & Co	8	W	do	do	do	N.
Wood & Lee	8	D, T, W	do	do	do	N.
Wendelin Meyer & Sons.	8	D, T, W	do	do	do	N.
Ferd. Westheimer & Sons.	8	D, W	do	do	do	N.
M. Wollstein	8	D, W	do	do	do	N.
Ashbrook Brothers (O. F.).	9	T	do	Cynthiana	Harrison	N.
Ashbrook Brothers (N. F.).	9	T, E, W.	do	do	do	N.
Dorsel & Wulftange	10	T, W	do	Covington	Kenton	N.
Durham Dis'g Co	10	T, W	do	do	do	N.
Oakwood Dis'g Co	10	T, W	do	do	do	N.
The New England Dis'g Company. *	11	D, T, W	do	do	do	N.
O. D. Clark & Co	12	T	do	Williamstown	Grant	N.
McDonald & Holt.*	14	D, T, W	do	Falmouth	Pendleton	N.
Redmon Dis'g Co	15	T, W	do	Cynthiana	Harrison	N.
F. G. Craig	17	T, W	do	Berry	Harrison	N.
Sharpe Distilling Co.	19	T, W	do	Lair	do	N.
Perry Ducker	22	T, W	do	Butler	Pendleton	N.
Old Dexter Dis'g Co	22	D, T, W	do	do	do	N.
Robert Lilley	26	T	do	Oddville	Harrison	N.
O. W. Cowles	30	D, T, W	do	Butler	Pendleton	N.
Perry Ducker	31	T, W	do	do	do	N.
J. Ducker & Son	31	D, T, W	do	do	do	N.
G. W. Robson, jr. & Co.	33	D, T, W	do	Finchtown	Campbell	N.
Hoffheimer Brothers	33	D, T, E, W	do	do	do	N.
Mihalovitch, Fletcher & Co.	33	T, W	do	do	do	N.
The Old 76 Dis'g Co	33	D, T, E, W	do	do	do	N.
The Robson & Stegeman Distilling Co.	33	D, T, E, W	do	do	do	N.
Star Distillery Co	33	D, T, W	do	do	do	N.
John A. Scott & Co	33	D, T, W	do	do	do	N.
Louis Tausig & Co	33	D, T, W	do	do	do	N.
The Union Dis'g Co	33	D, T, W	do	do	do	N.
White Mills Distillery Company.	33	D, T, W	do	do	do	N.
F. S. Ashbrook & Co.	35	T, W	do	Cynthiana	Harrison	N.
T. J. Megibbon & Bro.	38	T, W	do	Lair	do	N.
James O. Snyder	63	T	do	Milton	Trimble	N.
Cold Spring Dis'y Co.	63	T, W	do	do	do	N.
Richwood Dist'y Co	63	T, E, W	do	do	do	N.
Wm. Tarr & Co	1	T, E, W	Seventh	Lexington	Fayette	C.
Derby & Day	1	T, W	do	do	do	C.
E. H. Taylor, jr. Co	2	T, W	do	Frankfort	Franklin	N.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Geo. T. Stagg, doing business as E. H. Taylor, jr. Co.*	2	T, W	Seventh district	Frankfort	Franklin	C.
Geo. T. Stagg, doing business as The Duffy Malt Whisky Company.*	2	T, W	do	do	do	C.
H. E. Pogue*	3	T, E, W	do	Maysville	Mason	NE.
W. A. Gaines & Co.*	4	T, E, W	do	Frankfort	Franklin	N.
W. A. Gaines & Co. (Inc.)*	4	T, W	do	do	do	N.
James E. Pepper & Co.*	5	T, E, W.	do	Lexington	Fayette	C.
Poyntz Brothers	6	D, T, W	do	Maysville	Mason	NE.
S. J. Greenbaum*	9	T, W	do	Midway	Woodford	C.
S. J. Greenbaum, as Arlington Distillery Company.*	9	T, W	do	do	do	C.
S. J. Greenbaum, as L. N. Crigler.*	9	W	do	do	do	C.
S. J. Greenbaum, as Glenarme Distillery Company.*	9	T, W	do	do	do	C.
S. J. Greenbaum, as Grabfelder & Tachau.*	9	T, W	do	do	do	C.
S. J. Greenbaum, as T. J. Monarch.*	9	W	do	do	do	C.
S. J. Greenbaum, as Stege & Reiling.*	9	T, W	do	do	do	C.
S. J. Greenbaum as Emil Sterne.*	9	W	do	Midway	Woodford	C.
S. J. Greenbaum as Woodford Distilling Company.*	9	W	do	do	do	C.
Ford & Bowen	10	T, W	do	Paris	Bourbon	N.
Shawhan & Adair	11	T	do	Shawhan	do	N.
R. P. and J. S. Stoll as Commonwealth Distillery.	12	T, W	do	Lexington	Fayette	C.
R. P. and J. S. Stoll as The Commonwealth Dis'y Co.	12	D, T, W	do	do	do	C.
R. P. and J. S. Stoll as Stoll, Hamilton & Co.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as The Commonwealth Distillery Company.	12	T	do	do	do	C.
R. P. Stoll and I. Strauss as Durham Distillery.	12	D, T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Durham Distilling Company.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Edgewood Distillery.	12	W	do	do	do	C.
R. P. Stoll and I. Strauss as Oakwood Distillery Co.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Owl Club Distillery.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Stoll, Hamilton & Co.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Small Grain Distillery.	12	D, T, E, W	do	do	do	C.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
R. P. Stoll and I. Strauss as Lynwood Distillery.	12	D, T	Seventh	Lexington	Fayette	C.
R. P. Stoll as Commonwealth Dis'y.	12	D, T, W	do	do	do	C.
R. P. Stoll as Durham Distillery.	12	D, T, W	do	do	do	C.
R. P. Stoll as Fechheimer Brothers.	12	D, T, W	do	do	do	C.
R. P. Stoll as W. W. Johnson & Co.	12	D, W	do	do	do	C.
R. P. Stoll as Lynwood Distillery.	12	D, T, W	do	do	do	C.
R. P. Stoll as Oakwood Distillery Co.	12	D, T, W	do	do	do	C.
R. P. Stoll as Stoll, Hamilton & Co.	12	D, T, W	do	do	do	C.
R. P. Stoll as Small Grain Distillery.	12	D, T, W	do	do	do	C.
R. P. Stoll as Stoll, Vanmatta & Co.	12	D, W	do	do	do	C.
G. G. White & Co	14	T, E, W	do	Paris	Bourbon	N.
G. G. White Company	14	D, W	do	do	do	N.
Hamplin & Co	15	T, W	do	Grassy Creek	Morgan	E.
J. M. Cole	16	D, T, W	do	Mariba	Menifee	E.
E. H. Taylor, jr. & Sons.	17	T, W	do	Mount Sterling	Montgomery	C.
Henry Turney*	20	T	do	Ruddle's Mills	Bourbon	N.
Champe Farrow	21	D, T, W	do	Mount Gilead	Mason	NE.
Teager & Co	23	T, W	do	Tolesborough	Lewis	NE.
J. H. Rogers	24	D, T, W	do	Maysville	Mason	NE.
Hunter & Stickrod	29	T, W	do	Blue Lick Springs	Nicholas	N.
Boggs & Edwards	30	D, T, W	do	Blaine	Lawrence	NE.
J. & F. Laval	32	D, W	do	Versailles	Woodford	C.
John Cochran & Co.	37	T, W	do	Frankfort	Franklin	N.
John Cochran & Co. as J. M. Johnson & Co	37	T, W	do	do	do	N.
John Cochran & Co. as L. & A. Scharff.	37	W	do	do	do	N.
A. J. Webb	43	D, T, W	do	Olioville	Lawrence	NE.
N. Harris	46	T, W	do	Yarnallton	Fayette	C.
W. H. Sellers	49	T	do	Mortonsville	Woodford	C.
Sellers & Howard	49	D, T, W	do	do	do	C.
W. J. Frazier †	50	T, W	do	Versailles	do	C.
Talbrot & Graham	52	D, T, W	do	Frankfort	Franklin †	N.
S. Taylor	53	D, T, E, W	do	do	do†	N.
S. Taylor as J. E. Fitzgerald Distillery Company.	53	D, W	do	do	do†	N.
S. Taylor, as E. H. Taylor, jr.	53	D, T, W	do	Frankfort	Franklin	N.
Bradley & Peck	54	T, W	do	Lexington	Fayette	C.
J. Chambers	72	D, T, W	do	Cornwall	Menifee‡	E.
W. J. Walsh	77	T, W	do	Paris	Bourbon	N.
W. J. Walsh, as Paris Distilling Co.	77	D, T, W	do	do	do	N.
W. J. Walsh, as G. & B. Gerdes.	77	D, W	do	do	do	N.
J. A. Grimes	79	T, W	do	Millersburgh	do	N.
R. B. Gambill	81	D, T, W	do	Blaine	Lawrence	NE.
W. H. Thomas	84	T, W	do	Paris	Bourbon	N.
K. Marshall	88	T, W	do	Sadieville	Scott	N.
& J. M. Saffell	91	D, T, W	do	Frankfort	Franklin	N.
N. Blakemore	96	T, E, W	do	Farmdale	do	N.
N. Crigler	105	T, W	do	Stamping Ground	Scott	N.
W. A. Gaines & Co.	106	T, E, W	do	Frankfort	Franklin†	N.
W. A. Gaines & Co. (suc.).*	106	T, W	do	do	do‡	N.
E. H. Taylor, jr., Co.	113	T, E, W	do	do	do	N
R. E. Sallie	123	T	do	Pomeroyton	Menifee	E.

† Distillery located in Woodford County.
‡ Distillery located at Chamber's Station.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHIC SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. W. Prater	144	D, T, W	Seventh	Caney	Morgan	E.
R. H. Risk	149	D, T, W	do	Long Lick	Scott	N.
Joshua Barton	160	T, W	do	Millersburgh	Bourbon	N.
W. W. Green	220	D, T, W	do	Bruin	Elliott	N.
Burnam, Bennett & Co.*	1	W	Eighth	Silver Creek	Madison	C.
Burnam, Bennett & Co., "T. S. B."	1	T, W	do	do	do	C.
W. H. Albright	2	D, T, W	do	Round Stone	Rock Castle	C.
E. J. Curley & Co	3	T, W	do	Camp Nelson	Jessamine	C.
J. K. Satwell & Co	3	W	do	do	do	C.
Adams, Taylor & Co.	3	T, W	do	do	do	C.
Queen of Kentucky Distillery Company	3	T, W	do	do	do	C.
John Miller & Co	3	T	do	do	do	C.
Ed. Hefferman	3	W	do	do	do	C.
Geo. F. Hewitt	3	W	do	do	do	C.
H. Bosworth & Son	3	W	do	do	do	C.
E. H. Chase & Co	3	T, W	do	Danville	Boyle	C.
Wm. Berkle & Co	4	W	do	do	do	C.
E. H. Chase & Co., "W. B."	4	T, W	do	do	do	C.
J. A. Huguely	6	T, W	do	Bergen	Mercer	C.
E. J. Curley	15	T, W	do	Camp Nelson	Jessamine	C.
Adams, Taylor & Co	15	W	do	do	do	C.
Ed. Hefferman	15	W	do	do	do	C.
Geo. F. Hewett	15	W	do	do	do	C.
John Miller	15	W	do	do	do	C.
C. M. Dedman	16	D, T, W	do	Oregon	Mercer	C.
J. & T. I. Herring	17	D, T, W	do	Lancaster	Garrard	C.
James Herring	17	T	do	do	do	C.
M. T. Mitchell	18	T, W	do	Bergen	Mercer	C.
S. J. Greenbaum	61	T, W	do	Ambrose	Jessamine	C.
J. B. Thompson	63	T, W, E	do	Harrodsburgh	Mercer	C.
E. B. Jones	67	D, T, W	do	Monticello	Wayne	S.
A. & W. H. Traylor	76	T, W	do	Stanford	Lincoln	C.
W. H. Traylor	76	D, T, W	do	do	do	C.
J. H. Hutchins	81	T, W	do	Crab Orchard	do	C.
D. A. Aiken Dis'g Co	86	T, W	do	Nicholasville	Jessamine	C.
Old Lexington Club Distilling Company,	86	T, W	do	do	do	C.
J. Van Arsdell	118	T, W	do	McAfee	Mercer	C.
Moore & Rebstock	148	T, W, E	do	Bergen	do	C.
D. L. Moore	148	T, W, E	do	do	do	C.
W. R. Mock, jr	158	T, W	do	Danville	Boyle	C.
Shelby Jett	384	D, T, W	do	Doylesville	Madison	C.
W. C. Ogg	384	T	do	do	do	C.
G. R. Witt	385	D, T	do	Irvine	Estill	C.
Harris Thorpe*	389	D, T, W	do	Waco	Madison	C.
L. W. Cox*	392	D, T, W	do	Barbourville	Knox	SE.
E. & E. Million*	397	D, T, W	do	White Hall	Madison	C.
Snow & Hunter*	405	D, T, W	do	Cumberland City	Clinton	S.
John A. Wise & Son*	406	D, T, W	do	Irvine	Estill	C.
Reynolds & Wilson*	409	D, T, W	do	Booneville	Owsley	E.
Alexander Drake*	415	D, T, W	do	Campton	Wolfe	E.
Combest & Jasper*	416	D, T, W	do	Fawbush	Pulaski	S.
A. Miller*	537	D, T, W	do	Monticello	Wayne	S.
Eli Reynolds*	540	D, T, W	do	Union Hall	Estill	C.
W. S. Hume & Co.*	541	T, W	do	Silver Creek	Madison	C.
Linwood Dist'g Co	541	T, W	do	do	do	C.
Jacob Ambs & Co.	541	T	do	do	do	C.
M. Warde & Co.	541	T	do	do	do	C.
Murphy, McDougal & Co.	541	T, E	do	do	do	C.
G. & B. Gerdes	541	T, W	do	do	do	C.
Kingston Dis'g Co	551	D, T, W	do	Silver Creek	Madison	C.
Barlow & Stone*	552	T, W	do	Lancaster	Garrard	C.
J. W. Miller & Co.*	554	D, T, W	do	do	do	C.
Fred. Benge	685	D, T, W	do	Benge	Clay	SE.
H. C. Rice & Co	745	T	do	Irvine	Estill	C.
J. C. Tye	746	D, T, W	do	Lot	Whitley	SE.
Lewis Gossett	800	T	do	Somerset	Pulaski	S.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
R. B. Robinson*	802	T, W	Eighth	Richmond	Madison	C.
R. C. Kennon & Son*	805	D, T, W	do	Vaughn's Mill	Estill	C.
James H. Brown*	809	D, T, W	do	Stillwater	Wolfe	E.
Garrett & Shaw	811	D, T	do	Richmond	Madison	C.
Walter Elrod	815	T	do	Woodstock	Pulaski	S.
R. G. Bobbitt*	874	T, W	do	Valley Oak	do	S.
John Riddle*	877	T, W	do	Woodstock	do	S.
Calvin East	880	T, W	do	Buckeye	Garrard	C.
G. & B. Gerdes	880	T, W	do	do	do	C.
Harrison Ray	900	T	do			
Jas. Clark	901	T	do	Sexton's Creek	Clay	SE.
C. Simpson	952	D, T, W	do	Somerset	Pulaski	S.
J. P. & W. H. Floyd	953	T, W	do	do	do	S.
John J. Hudson*	954	D, T, W	do	do	do	S.
Carter & Norfleet*	965	T, W	do	Faubush	do	S.
Roberts & Dickerson*	968	D, T, W	do	Proctor	Lee	E.
Farley & Wilson	968	T	do	do	do	E.
Crickmore & Asbury	971	D, T, W	do	Kingston	Madison	C.
Asbury & Rogers	971	T	do	do	do	C.
W. H. Spainhower*	978	T, W	do	Richmond	do	C.
Sudiah Roberts*	980	D, T, W	do	Jackson	Breathitt	E.
Gilbert & Gilbert*	983	D, T, W	do	Crane's Nest	Knox	SE.
F. M. Collins	985	D, T, W	do	Station Camp	Estill	C.
W. H. Crawford*	1046	T, W	do	Whynot	Lee	E.
A. H. Norton	1049	W	do	Miller's Creek	Estill	C.
J. W. Dickerson	1057	T	do	Lewellen	Lee	E.
Masterson & Pender	1057	D, T, W	do	do	do	E.
D. P. Bathurum	1068	D, T, W	do	Mount Vernon	Rockcastle	C.
Spivey & Hall	1069	T	do	Traveller's Rest	Owsley	E.
J. C. Taylor	1070	D, T, W	do	Trimble	Pulaski	S.
J. A. Watkins	1072	D, T, W	do	Callaway	Bell	SE.
R. C. Neal	1073	D, T, W	do	Miller's Creek	Estill	C.
Baker & Kimbly	1074	T	do	Irvine	do	C.
T. H. Barker	1074	D, T, W	do	do	do	C.
R. C. Rice	1074	T, W	do	do	do	C.
Mather & Rice	1074	T	do	do	do	C.
Adams & Adams	1075	D, T, W	do	Ansel	Pulaski	S.
J. J. Kelly	1076	T	do	Cleveland	Madison	C.
George W. Gray	1141	T, W	do	Ambrose	Jessamine	C.
Arnett & Benge	1149	T	do	Benge	Clay	SE.
G. Marcum	1150	D, T, W	do	Mill Springs	Wayne	S.
J. M. Pryse & Co.	1164	D, T, W	do	Beattyville	Lee	E.
J. West	1165	T, W	do	Miller's Creek	Estill	C.
William Clarke	1167	T, W	do	Goochland	Rockcastle	C.
Autry & Benge	1168	T	do	Lorne	Clay	SE.
Napier & Beams*	1169	D, T, W	do	Barboursville	Knox	SE.
J. M. Denney*	1170	D, T, W	do	Level Green	Rockcastle	C.
J. R. Young & Co*	1173	T, W	do	McWhorter	Laurel	SE.
Newton Woodson	1174	W	do	Bronston	Pulaski	S.
Daniel Norfleet*	1175	D, T, W	do	Faubush	do	S.
Campton Herd	1176	W	do	Traveller's Rest	Owsley	E.
Adam Fletcher	1177	T	do	Irvine	Estill	C.
Daniel & Lunsford	1179	T	do	Station Camp	do	C.
Jenks & Short	1180	T, W	do	London	Laurel	SE.
James Spencer	1181	D, T, W	do	Campton	Wolfe	E.
Burnum & Taylor	1182	T	do	Pulaski	Pulaski	S.
J. P. Brandenburgh	1189	T	do	Beattyville	Lee	E.
Thomas M. Warren	1191	T	do	Edenton	Madison	C.
J. F. Glass	1192	D, T	do	Tuttle	Laurel	SE.
Wm. M. Elliott*	1192	D, T, W	do	do	do	SE.
J. P. & W. H. Floyd	1194	T, W	do	Somerset	Pulaski	S.
Lindsey & Hall	1210	T, W	do	do	do	S.
J. Centers & Co	1211	T	do	Irvine	Estill	C.
Benge & Roberts	1212	D, T, W	do	Benge	Laurel	SE
Samuel Acton	1213	D, T, W	do	Woodstock	Pulaski	C.
W. Campbell & Co.	1214	T, W	do	Cain's Store	do	C.
Wm. W. Campbell	1214	D, T, W	do	do	do	C
J. F. Moore	1215	T	do	Campton	Wolfe	E.
J. M. Tutt*	1215	D, T, W	do	do	do	E.
Caudill & Son*	1217	D, T, W	do	Miller's Creek	Estill	C.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

MARYLAND.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
M. Crichton & Co*.	1	D, T, E, W	Maryland	Baltimore	Baltimore	N.
The Sherwood Distilling Company.*	2	D, T, E, W	do	Cockeysville	do	N.
The Hannis Distilling Company.	3	D, T, E, W	do	Baltimore	do	N.
Luther G. King*.	4	D, T, W	do	Clarksburgh	Montgomery	C.
Melvale Distill'g Co.*	5	D, T, W	do	Melvale	Baltimore	N.
Edwin Walters & Co.*	6	T, E, W	do	Canton	do	N.
Edwin Walters & Co. B.*	6	D, T, S, W	do	do	do	N.
W. W. Walker*	7	D, T, W	do	Williamsport	Washington	NW.
Jesse Nunamaker*	8	T, W	do	Grimes	do	NW.
Israel Reiff*	9	D, T, W	do	Reiffs	do	NW.
John Himmler*	10	D, T, W	do	Cumberland	Allegany	NW.
John Welty Cable*	11	D, T, W	do	Smithsburgh	Washington	NW.
Robert Stewart*	12	D, T, W	do	Highlandtown	Baltimore	N.
J. D. Wishard*	13	D, W	do	Leitersburgh	Washington	NW.
J. D. Ahalt*	14	D, T, W	do	Burkittsville	Frederick	N.
Levy & Hoffman	15	T	do	Dover	†Kent	C.
J. B. Gunning*	16	D, T, W	do	Brady	Allegany	NW.
O. Horsey*	17	D, T, W	do	Burkittsville	Frederick	N.
Levi Price*	18	D, T, W	do	Hyattstown	‡Montgomery	C.
M. J. Miller	19	D, T, W	do	Accident	Garrett	NW.
James Clark*	20	D, T, W	do	Cumberland	Allegany	NW.
John T. Cretin*	22	T, W	do	Mount St. Mary's	Frederick	N.
Keefer Brothers*	23	D, T, W	do	Indian Springs	Washington	NW.
Rock Forge Distilling Company.*	24	T, W	do	Leitersburgh	do	NW.
The Rock Forge Distilling Company.*	24	T, W	do	do	do	NW.
L. Winand & Bro.*	25	D, T, W	do	Scott's Level	Baltimore	N.
Adam Rohrbach*	26	D, T, W	do	Lineborough	Carroll	N.

†State of Delaware. ‡Distillery located in Frederick County.

MASSACHUSETTS.

A. & G. J. Caldwell*	1	D, T, W	Massachusetts	Newburyport	Essex	NE.
Nahum Chapin*	2	D, T, E, W	do	Charlestown	Suffolk	E.
Daniel E. Chase & Co.*	3	D, T, E, W	do	Somerville	Middlesex	E.
Sortwell & Co.*	4	D, T, E, W	do	Cambridge	do	E.
D. Lawrence & Sons*	5	D, T, W	do	Medford	do	E.
C. W. Howland*	6	D, T, W	do	Everett	do	E.
The H. Porter Co.*	7	D, T, W	do	Agawam	Hampden	W.
Jonas French	8	T	do	Boston	Suffolk	E.
E. Edward French*	8	D, T, E, W	do	do	do	E.
Felton & Son*	9	D, T, E, W	do	South Boston	do	E.

MISSOURI.

Joseph Snyder*	1	D, T, W	First	Ashton	Clark	NE.
Teuscher Distillery Company.	2	D, T, W	do	Saint Louis	Saint Louis	E.
Mound City Distilling Company.	3	D, T, E	do	do	do	E.
Missouri Distilling Company.*	3	D, T, E, W	do	do	do	E.
James H. Smiley*	4	T, W	do	Trace Creek	Madison	SE.
Rock Springs Distillery Company.*	5	T, W	do	Saint Louis	Saint Louis	E.
John Seabaugh*	6	D, T, W	do	Sedgewickville	Bollinger	SE.
David Crites, jr*	8	D, T, W	do	Daisy	Cape Girardeau	SE.
S. W. Le Sueur	10	T	do	Edgar Springs	Phelps	C.
R. T. Grisham*	11	D, T, W	do	Yancy Mills	do	C.
L. M. Wills*	12	T, W	do	Sedgewickville	Bollinger	SE.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

MISSOURI—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Ewn & McDaniel	13	T	First	Farmington	Saint Francois	E.
Joseph Jeffers & Co.	14	D, T, W	do	Thayer	Oregon	S.
Mark Jackman*	15	D, T, W	do	Jackman Mills	Howard	C.
F. D. Whitener	16	D, T, W	do	Castor	Bollinger	SE.
D & H. Crites	30	T	do	Kurreville	Cape Girardeau	SE.
Crites	30	D, T, W	do	do	do	SE.
F. M. Hutchison*	1	D, T, W	Sixth	Missouri City	Clay	NW.
Joseph Harper*	3	T, W	do	Bower's Mills	Lawrence	SW.
Holladay*	8	D, T, W	do	Weston	Platte	NW.
Lakeship & Wilson	11	D, T, W	do	Houston	Texas	S.
Bingaman & Co.	15	T	do	West Plains	Howell	S.
The Rich Hill Distilling Co.	28	T, W	do	Rich Hill	Bates	W.
J. S. Lofton*	29	D, T, W	do	Waco	Jasper	SW.
Mayes & Co	32	T	do	Bonanza	Caldwell	NW.
M. Wrightman	35	D, T, W	do	Walnut Grove	Greene	S.
Bohannon	37	T, W	do	Dry Glaize	Laclede	S.
C. Mayes	40	D, T, W	do	Bonanza	Caldwell	NW.
W. Johnson	58	D, T, W	do	Union Mills	Platte	NW.
H. Shawhan*	59	D, T, W	do	Lone Jack	Jackson	W.
M. Rheton	61	T	do	Bakersfield	Ozark	S.
Rhoton & Lang*	61	D, T, W	do	do	do	S.
Mitchell & Mitchell	75	D, T, W	do	Billings	Christian †	S.
McCormick Distilling Co.*	83	D, T, W	do	Waldron	Platte	NW.
Kansas City Distilling Co.	96	D, T, E, W	do	Kansas City	Jackson	W.
Martin Distilling Co.*	96	D, T, E, W	do	do	do	W.
A. M. Jones*	97	D, T, W	do	Liberty	Clay	NW.

† Distillery located at Cave Springs.

NEBRASKA.

Willow Springs Distilling Company.*	1	D, T, W, S	Nebraska	Omaha	Douglas	E.
Nebraska Distilling Company.*	2	D, T, W, E	do	Nebraska City	Otoe	E.
Gilms & Co	3	D, T, W	do	Deer Creek	Madison	N.
B. Lewis*	3	D, T, W	do	do	do	N.

NEW HAMPSHIRE.

William Ward*	1	D, T, W	New Hampshire.	Portsmouth	Rockingham	SE.

NEW JERSEY.

Somerset Distilling Company.*	43	D, T, W	New Jersey	East Millstone	Somerset	C.

NEW YORK.

Eastern Distilling Company.*	1	D, T, E, S, W	First	Blissville, L. I.	Queens	SE.
E. N. Cook & Co.*	2	T, W	Twenty-eighth	Buffalo	Erie	W.
De	3	D, T, E, S, W	do	do	do	W.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHIC SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
R. R. Walker	2	D, T	Fourth	Roxborough	Person	N.
C. K. Gallagher*	3	D, T, W	do	Washington	Beaufort	E.
F. B. Fields*	4	D, T, W	do	La Grange	Lenoir	E.
F. Harvey	8	T	do	Trenton	Jones	E.
J. T. Respass*	9	D, W	do	Pantego	Beaufort	E.
S. Albertson*	12	D, T, W	do	Kenansville	Duplin	SE.
J. B. Martin	66	T	do	Reidsville	Rockingham	N.
W. A. Rhodes	155	W	do	Eagle Rock	Wake	C.
P. L. Sellars	169	T, W	do	Burlington	Alamance	N.
C. C. Curtis	379	D, T, W	do	Rock Creek	do	N.
H. Preddy	513	D, T, W	do	Oak Ridge	Guilford	N.
J. H. Harris	623	D, T, W	do	Blue Wing	Granville	N.
J. T. Parker	704	D, T, W	do	Hillsborough	Orange	N.
A. Coble	741	D, T	do	Lamont	Guilford	N.
G. W. Holt	744	T, W	do	Company's Shops	Alamance	N.
A. A. Kelley	924	D, T, W	do	Jonesborough	Moore	C.
J. H. Clapp	989	T	do	Company's Shops	Alamance	N.
W. G. Balsey	998	T	do	Gibsonville	Guilford	N.
W. C. Wood	1014	D, T	do	Julian	do	N.
J. N. Wood	1088	T	do	Graham	Alamance	N.
R. W. Coble	1099	T	do	Julian	Guilford	N.
O. S. Jones*	1197	T, W	do	Manly	Moore	C.
J. C. L. Bevil	1203	W	do	Adelaide	Rockingham	N.
W. Coble*	1234	D, T, W	do	Julian	Guilford	N.
Holt & Wilson*	1345	D, T, W	do	Loy's Shops	Alamance	N.
J. C. Foust*	1355	D, T, W	do	Liberty	Randolph	C.
J. B. Gerringer*	1365	D, T, W	do	Gibsonville	Guilford	N.
Cox & Craven	1366	W	do	Checks	Randolph	C.
A. H. Garrett	1368	T, W	do	Simpson's Store	Rockingham	N.
C. Patrick	1392	T	do	Clinton	Sampson	S.
R. Morgan	1427	D, T, W	do	Selma	Johnston	C.
D. E. Wagoner	1428	D, T, W	do	Archer Lodge	do	C.
J. H. Harris	1429	D, T, W	do	Franklinton	Franklin	N.
W. G. Johnson	1464	D, T	do	Bismarck	Johnston	C.
R. Honeycutt	1464	D, T, W	do	do	do	C.
H. W. Bray	1476	T	do	Cheeks	Randolph	C.
J. Gerringer	1480	D, T, W	do	Gibsonville	Guilford	N.
I. Turner	1487	D, T, W	do	Hillsborough	Orange	N.
J. McCauley	1488	T, W	do	University Station.	Durham	N.
J. E. Spier	1531	D, T, W	do	Bell's Ferry	Pitt	E.
W. W. Graves	1533	W	do	Elizabeth City	Pasquotank	NE.
W. P. Alley	1537	D, T, W	do	Franklinton	Franklin	N.
J. H. Royal & Co.	1542	D, T, W	do	Clinton	Sampson	S.
G. F. Ingle	1558	D, T, W	do	Gibsonville	Guilford	N.
C. H. McLamb	1559	D, T, W	do	Bass	Sampson	S.
F. S. Garrett	1560	T	do	Raleigh	Wake	C.
R. H. Jenks	1561	D, T	do	Apex	do	C.
S. Pearce	1563	D, T	do	Louisburgh	Franklin	N.
J. T. Respass	1564	D, T	do	Greenville	Pitt	E.
Capps & Co.	1565	D, T, W	do	Dunn	Harnett	C.
J. C. Peace	1566	D, T, W	do	Reamston	Granville	N.
D. A. Sutton	1616	D, T, W	do	Gibsonville	Guilford	N.
G. W. Patterson*	1854	D, T	do	Rock Creek	Alamance	N.
R. Laws*	1855	D, T, W	do	Hillsborough	Orange	N.
P. H. Simpson*	1856	D, T, W	do	Simpson's Store	Rockingham	N.
W. H. Ellison	1858	T	do	Worthville	Randolph	C.
R. J. Smith*	1859	D, T, W	do	Julian	Guilford	N.
J. M. Sutton*	1862	D, T, W	do	Gibsonville	do	N.
R. C. Jones*	1863	D, T, W	do	Big Rock	Granville	N.
W. A. Jackson*	1993	D, T, W	do	Hillsborough	Orange	N.
S. H. Cates*	1994	D, W	do	Hurdle's Mills	Person	N.
Brady, Bray & Co	1996	T, W	do	Fall Creek	Chatham	C.
J. L. Davis & Bro*	1997	D, T, W	do	Rise	Moore	C.
P. L. Sellars*	2000	D, T, W	do	Company's Shops	Alamance	N.
D. M. Andrews*	2002	D, T, W	do	Roxborough	Person	N.
J. A. Norwood*	2003	D, T, W	do	Buchanan	Granville	N.
J. P. Smothers*	2004	D, T, W	do	Jobe	Rockingham	N.
J. W. Sharp	2005	T	do	Curtis' Mills	Alamance	N.
H. N. Albright	2007	D, T	do	Gibsonville	Guilford	N.
O. B. Cates & Bro*	2008	D, T, W	do	Hillsborough	Orange	N.
Gerringer & Sullivan*	2009	D, T, W	do	Gibsonville	Guilford	N.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
A. Toler & Son	2010	D, T, W	Fourth	Hillsborough	Orange	N.
L. Grimm*	2011	D, T, W	do	Parkewood	Moore	C.
L. C. Chrisman*	2012	D, T, W	do	Company's Shops	Alamance	N.
C. Patrick*	2050	D, T, W	do	Clinton	Sampson	S.
J. A. Cheek*	2051	D, T, W	do	Hillsborough	Orange	N.
J. W. Myrick*	2083	D, T, W	do	Manley	Moore	C.
W. G. Wilson	2084	D, T, W	do	Graham	Alamance	N.
W. H. Nowell	2085	D, T, W	do	Eagle Rock	Wake	C.
J. M. Davis*	2086	D, T, W	do	Kinston	Lenoir	E.
W. Sutton*	2087	D, T, W	do	La Grange	do	E.
J. K. Driver*	2088	D, T, W	do	do	do	E.
S. P. Kirkpatrick*	2090	D, T, W	do	Hillsborough	Orange	N.
M. J. Anthony*	2091	D, T, W	do	Burlington	Alamance	N.
S. B. Holt*	2092	D, T	do	Graham	do	N.
W. G. Albright*	2093	D, T, W	do	Burlington	do	N.
W. D. Ritter	2094	D, T, W	do	Prosperity	Moore	C.
E. S. Thomas*	2095	D, T, W	do	Reidsville	Rockingham	N.
Cox & Fields*	2096	D, T, W	do	Sanford	Moore	C.
R. H. Yelvington*	2097	D, T, W	do	Clayton	Johnston	C.
L. A. Carmen*	2098	D, T, W	do	McLeansville	Guilford	N.
J. W. Hicks*	2099	D, T, W	do	Hurdle's Mills	Person	N.
T. E. Webb*	2100	D, T, W	do	Bason	Rockingham	N.
C. J. Warinet*	2101	D, T, W	do	Locust Hill	Caswell	N.
J. A. Isley*	2102	D, T, W	do	Curtis' Mills	Alamance	N.
J. D. Haithcock*	2103	D, T, W	do	Tally Ho	Granville	N.
Andrews & McBain*	2104	D, T, W	do	Chester	Chatham	C.
J. S. Jenkins	2105	D, T, W	do	Young's Cross Roads.	Granville	N.
L. G. Sykes	2106	D, T, W	do	Oaks	Orange	N.
R. H. Walker	2107	D, T, W	do	Liberty Store	Guilford	N.
C. R. Miller	2108	D, T, W	do	Caldwell Institute.	Orange	N.
J. R. Neal	2110	D, W	do	Halloway's	Person	N.
W. G. Owen	2111	D, T, W	do	Chublake	do	N.
J. T. Brooks	2112	D, W	do	Roxborough	do	N.
W. S. Terry	2113	D, T	do	South Lowell	Orange	N.
A. L. Lewellyn, jr.	2114	D, W	do	Stoneville	Rockingham	N.
W. R. Horner	2115	D, T, W	do	Manly	Moore	C.
T. Turner	2116	D, T, W	do	Hillsborough	Orange	N.
T. M. Angle	2117	D, W	do	Yanceyville	Caswell	N.
H. N. Albright	2118	D, T, W	do	Gibsonville	Guilford	N.
J. B. Barnett	2119	D, T, W	do	Roxborough	Person	N.
A. Hunt*	51	D, T, W	Fifth	Lexington	Davidson	C.
L. M. Harper*	91	D, T, W	do	Lewisville	Forsyth	N.
J. J. Biesecker*	425	D, T, W	do	Lexington	Davidson	C.
K. Bailey	551	D, T	do	Elbaville	Davie	W.
L. M. Dellinger*	560	D, T, W	do	Shelby	Cleveland	SW.
S. G. Holton*	575	D, T, W	do	Cool Springs	Iredell	W.
A. M. Salmons*	632	D, T, W	do	Zion	Yadkin	NW.
L. L. Suggs*	644	D, T, W	do	Dallas	Gaston	SW.
J. W. Grant	651	D, T	do	Greenlee	McDowell	W.
R. D. Ballard*	651	D, T, W	do	do	do	W.
J. Bailey*	665	D, T, W	do	Smith Grove	Davie	W.
A. T. Kreeger	67[illegible]	T	do	Bethania	Forsyth	N.
P. S. Hinkle	795	D, T	do	Welcome	Davidson	C.
Z. F. Hinkle	795	D, W	do	do	do	C.
J. Cornatzer*	989	D, T, W	do	Fork Church	Davie	W.
G. D. Wagoner*	995	D, T, W	do	Chestnut Ridge	Yadkin	NW.
Padasil & Jones*	996	D, T, W	do	Shelby	Cleveland	SW.
J. M. Foster*	997	D, T, W	do	Hicksville	Rutherford	SW.
J. L. Whittington & Bro.*	1002	D, T, W	do	Reddie's River	Wilkes	NW.
R. M. Jenkins*	1007	D, T, W	do	Mount Holly	Gaston	SW.
R. O. Jenkins*	1012	D, T, W	do	Grover	Cleveland	SW.
W. A. Bailey*	1013	D, T, W	do	Lexington	Davidson	C.
M. M. Cline*	1018	D, T, W	do	Newton	Catawba	W.
W. A. Hewitt*	1168	D, T, W	do	do	do	W.
Daniel Smith*	1179	D, T, W	do	Salem	Forsyth	N.
A. M. Rhyne*	1202	D, T, W	do	Gastonia	Gaston	SW.
R. J. Hennessee*	1204	D, T, W	do	Morganton	Burke	W.
W. R. Stipe*	1206	D, T, W	do	Winston	Forsyth	N.
J. E. Hutchens	1209	D, T	do	Conrads	Yadkin	NW.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHIC SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of Stat
1	2		3	4	5	6
D. L. Shore	1209	D, W	Fifth	Conrads	Yadkin	NV
R. & L. Everhart	1230	D, T	do	Lexington	Davidson	C.
Ransom Everhart*	1230	D, T, W	do	do	do	C.
A. J. Jenkins*	1232	D, T, W	do	Stanley Creek	Gaston	SV
E. A. Jenkins	1234	T	do	Lowell	do	SV
E. Shores	1245	D, T	do	Spillman	Yadkin	NV
D. Thornburg*	1247	D, T, W	do	High Shoals	Gaston	SV
W. V. Adams*	1270	D, T	do	Mulberry	Wilkes	NV
J. B. Hambright*	1272	D, T, W	do	Grove	Chatham	C.
G. W. Flow*	1274	T, W	do	Monroe	Union	S.
S. B. Douthit	1276	D, T	do	Smith Grove	Davie	W
J. B. Rhyne*	1291	D, T, W	do	Shelby	Cleveland	SV
T. S. Bell*	1303	D, T, W	do	Zimmerman	Wilkes	NV
J. T. Moore*	1304	D, T, W	do	Bethania	Forsyth	N
G. D. Carrier	1307	T	do	Rutherfordton	Rutherford	SV
D. A. Hines	1315	T	do	Lincolnton	Lincoln	SV
W. C. Speas	1319	T	do	Shore	Yadkin	NV
S. M. Speas*	1319	D, T, W	do	do	do	NV
P. J. Holland*	1320	D, T, W	do	Olin	Iredell	W
G. O. Fulenwider*	1322	D, T, W	do	Salisbury	Rowan	W
J. E. McFarland	1323	T	do	Poor's Ford	Rutherford	SV
J. A. Blanton*	1327	D, T, W	do	Shelby	Cleveland	SV
J. H. Hobson*	1328	D, T, W	do	Forbush	Yadkin	NV
S. J. Greenwood*	1330	T, W	do	Roaring River	Wilkes	NV
G. H. Renigar	1332	D, T, W	do	Shore	Yadkin	NV
S. A. Hill*	1333	D, T, W	do	Pilot Mountain	Surry	NV
J. A. Dinkins	1337	D, T	do	Cross Roads Church.	Yadkin	NV
J. C. Phyler*	1345	D, T	do	Statesville	Iredell	W
H. B. Stewart*	1349	D, T, W	do	Hedrick	Alexander	W
L. Everhart	1350	T	do	Lexington	Davidson	C
G. W. Smith	1361	D, T, W	do	Kernersville	Forsyth	N
Eller & Eller*	1366	D, T, W	do	Grayson	Ashe	NV
J. B. Lanier*	1370	D, T, W	do	Salisbury	Rowan	W
P. S. Hinkle	1371	D, T	do	Welcome	Davidson	C
Z. F. Hinkle	1371	D, W	do	do	do	C
A. R. Homesly	1374	T	do	Shelby	Cleveland	SV
W. R. G. Martin	1380	T	do	Jonesville	Yadkin	NV
J. S. Bryant	1380	D, T	do	do	do	NV
W. L. Hutchens	1381	D, T	do	Yadkinville	do	NV
R. W. Brown*	1382	D, T, W	do	Ashford	McDowell	W
P. G. Honeycutt	1383	D, T, W	do	Clingman	Wilkes	NV
L. L. Suggs	1386	D, T, W	do	Dallas	Gaston	SV
F. Wagoner	1388	D, T, W	do	Longtown	Yadkin	NV
H. C. Eller, jr	1390	D, T, W	do	Lewis Fork	Wilkes	NV
N. M. Privitt	1396	D, T, W	do	Lovelace	do	NV
L. H. Frayley	1398	T	do	Williamsburgh	Iredell	W
R. C. Whirlow	1472	D, T	do	Lexington	Davidson	C
J. F. L. Tussey	1486	D, T, W	do	do	do	C
G. W. Chaffin	1623	D, T, W	do	Winston	Forsyth	N
A. Harp	1701	D, T, W	do	Felix	Davie	W
S. Triplett*	1707	D, T, W	do	Boomer	Wilkes	NV
L. L. Caldwell*	1717	D, T, W	do	Miller	Iredell	W
W. R. Carrick	1719	D, T	do	Denton	Davidson	C
J. L. Hays*	1720	D, T, W	do	Purlear	Wilkes	NV
D. Smitherman*	1726	D, T, W	do	East Bend	Yadkin	NV
J. A. Huffman*	1729	D, T, W	do	Purlear	Wilkes	NV
R. M. Jenkins*	1733	D, T, W	do	Mount Holly	Gaston	SV
W. F. Williams	1734	D, T, W	do	Smith Grove	Davie	W
J. W. Walker*	1736	D, T, W	do	do	do	W
I. C. Shores*	1737	D, T, W	do	Tilden	Yadkin	NV
D. Call*	1738	D, T, W	do	Fork Church	Davie	W
J. E. Hutchens	1745	T	do	Conrads	Yadkin	NV
N. H. Robinett*	1746	D, T, W	do	Trap Hill	Wilkes	NV
A. F. Weiss*	1748	D, T, W	do	King's Mountain	Cleveland	SV
J. S. Carpenter*	1749	D, T, W	do	Cherryville	Gaston	SV
Z. T. Rutledge*	1757	D, W	do	Cross Rds. Church	Yadkin	NV
R. Spencer*	1758	D, T	do	Ozark	Wilkes	NV
G. W. Selvey*	1760	D, T	do	Montford	McDowell	W
S. B. Harding*	1761	D, T, W	do	Panther Creek	Yadkin	NV
A. Y. Rash	1763	D, T	do	Osbornville	Wilkes	NV
D. Jenkins*	1768	D, T, W	do	Lowell	Gaston	SV

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
W. L. Harbin*	1770	D, T, W	Fifth	Statesville	Iredell	W.
J. A. Rhyne	1776	T, W	do	Gastonia	Gaston	SW.
H. Sprinkle*	1781	D, T, W	do	Yadkinville	Yadkin	NW.
E. Miller*	1788	D, T, W	do	Millertown	Rowan	W.
L. J. Salmon & Co*	1792	D, T	do	Brier Creek	Wilkes	NW.
J. W. Garrison*	1793	D, T, W	do	Morganton	Burke	W.
F. A. Tucker*	1835	D, T, W	do	Abbott's Creek	Davidson	C.
J. R. Smith	1850	T	do	Winston	Forsyth	N.
R. B. Jones	1857	D, T, W	do	Lexington	Davidson	C.
T. D. Roseman*	2015	D, T, W	do	Salisbury	Rowan	W.
J. A. Byatt*	2016	D, T, W	do	Cobbs	Cherokee	SW.
J. Carson*	2019	D, T, W	do	Marion	McDowell	W.
M. C. Bruce*	2023	D, T, W	do	Conrads	Yadkin	NW.
G. Steelman*	2024	D, T, W	do	do	do	NW.
J. M. Long	2028	D, T, W	do	East Bend	do	NW.
J. Combs	2029	D, T, W	do	Lovelace	Wilkes	NW.
I. Shores*	2036	D, T, W	do	Yadkinville	Yadkin	NW.
Sparks & Gray	2037	D, T	do	Clingman	Wilkes	NW.
J. W. Smitherman	2039	D, T, W	do	East Bend	Yadkin	NW.
J. R. Patton & Co	2040	D, T	do	Dysartsville	McDonald	W.
J. I. Myers	2045	D, T	do	Round Mountain	Wilkes	NW.
S. Brown*	2045	D, W	do	do	do	NW.
J. C. Tinsley*	2050	D, T, W	do	Mulberry	do	NW.
L. C. Myers*	2056	D, T, W	do	Jennings' Mills	Iredell	W.
Z. H. Roberts	2057	D, T, W	do	Mulberry	Wilkes	NW.
J. L. Shoemaker*	3058	D, T, W	do	Evalin	Iredell	W.
J. L. Carpenter	2063	T	do	King's Mountain	Cleveland	SW.
J. A. Shaw	2065	D, T	do	Jonesville	Yadkin	NW.
S. B. Harding*	2066	D, T, W	do	Huntsville	do	NW.
J. W. Smitherman*	2069	D, T, W	do	East Bend	do	NW.
P. L. Hays*	2072	D, T, W	do	Hay Meadow	Wilkes	NW.
M. A. Cornwell*	2077	T	do	Collinsville	Polk	SW.
J. L. Wood*	2082	D, T, W	do	Pleasant Ridge	Gaston	SW.
J. Jenkins*	2093	D, T, W	do	Stanley Creek	do	SW.
H. T. Henning	2094	D, T, W	do	Conrads	Yadkin	NW.
W. J. Wadkins*	2096	D, T, W	do	Wilkesborough	Wilkes	NW.
H. F. Forbes*	2097	D, T, W	do	Crowder's Creek	Gaston	SW.
W. H. Kilby*	2098	D, T, W	do	Reddie's River	Wilkes	NW.
M. Parker	2101	T	do	Shelby	Cleveland	SW.
W. L. Absher	2102	D, T, W	do	Mulberry	Wilkes	NW.
J. C. Bodenhamer	2103	D, T, W	do	Jonesville	Yadkin	NW.
J. L. Hilton	2104	D, T, W	do	Advance	Davie	W.
I. Warden	2105	D, T, W	do	Mount Nebo	Yadkin	NW
R. F. Fulk*	2106	D, T, W	do	Dalton	Stokes	N.
J. S. Willgard*	2108	D, T, W	do	Cross Roads Church.	Yadkin	NW.
R. T. Stroup*	2109	D, T, W	do	Hickory	Catawba	W.
J. Dinkins*	2110	D, T, W	do	Conrads	Yadkin	NW.
R. N. Gray & Brother*	2111	D, T, W	do	Dellaplane	Wilkes	NW.
M. C. Watts*	2112	D, T, W	do	Stoney Hill	do	NW.
S. W. Gentry	2113	D, T	do	Walnut Grove	Stokes	N.
W. H. Somers	2114	D, T	do	Zimmerman	Wilkes	NW.
R. R. Somers	2114	D, T, W	do	do	do	NW.
J. M. Garrison	2115	D, T, W	do	Morganton	Burke	W.
C. F. Simpson*	2116	D, T, W	do	Belo	Surry	NW.
W. R. Forbes	2117	D, T	do	Pleasant Ridge	Gaston	SW.
R. L. Tomlin	2118	D, T, W	do	Harmony	Iredell	W.
H. Worley	2119	D, T, W	do	Little Pine Creek	Madison	W.
E. T. Stroup	2120	D, T, W	do	Hickory	Catawba	W.
S. Gray & Co*	2121	D, T, W	do	Clingman	Wilkes	NW.
H. W. Pope	2122	D, T, W	do	Hudsonville	Caldwell	W'
J. R. Hale	2123	D, T, W	do	Olin	Iredell	W.
C. W. Bunker	2124	D, T, W	do	Hay Stack	Surry	NW.
T. L. Bumgarner*	2128	D, T, W	do	Newton	Catawba	W.
J. R. Combs*	2129	D, T, W	do	Osbornville	Wilkes	NW.
J. R. Kelley	2130	D, T, W	do	Old Fort	McDowell	W.
J. M. Smith	2137	D, T, W	do	King's Mountain	Gaston	SW.
O. C. King	2138	T	do	Gamewell	Caldwell	W.
L. L. Church	2140	D, T, W	do	Ready Branch	Wilkes	NW
J. Mitchell*	2141	D, T, W	do	Jennings' Mills	Iredell	W.
B. F. Sprinkle	2142	D, T, W	do	Footville	Yadkin	NW.
J. R. Hine	2143	D, T, W	do	Olin	Iredell	W.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
C. Carpenter	2144	D, T, W	Fifth	Carpenter	Gaston	SW.
B. F. Capps	2145	D, T, W	do	Saluda	Polk	SW.
J. W. Miller	2146	T	do	Rutherfordton	Rutherford	SW.
J. Bailey	2148	D, T, W	do	Smith Grove	Davie	W.
Albea & Holland	2149	D, T, W	do	Houstonville	Iredell	W.
J. O. Markland	2150	D, T	do	Advance	Davie	W.
J. F. Dimmette*	2152	D, T, W	do	Wiles	Wilkes	NW.
E. Ramsey*	2154	D, T, W	do	Grover	Cleveland	SW.
R. H. Bandy	2155	D, T	do	Bandy	Catawba	W.
L. W. Bandy*	2155	D, T, W	do	do	do	W.
J. P. Summy	2157	D, T, W	do	Lowesville	Lincoln	SW.
Speas & Sprinkle	2158	D, T, W	do	Bethania	Forsyth	N.
W. Shook	2159	D, T, W	do	Catfish	Catawba	W.
Tucker, Endy & Endy	2162	D, T, W	do	Mission	Stanley	C.
D. P. Jones	2163	D, T, W	do	Cross Roads Church.	Yadkin	NW.
H. P. Church	2164	D, W	do	Purlear	Wilkes	NW.
A. C. Cornatzer*	2165	D, T, W	do	Advance	Davie	W.
L. W. Shumate	2169	D, T, W	do	Mulberry	Wilkes	NW.
W. S. Rutledge	2171	D, T	do	Cross Roads Church.	Yadkin	NW.
B. M. Carpenter*	2172	D, T, W	do	Carpenter	Gaston	SW.
B. G. Colvard & Son	2173	D, T, W	do	Spillman	Yadkin	NW.
W. E. Current*	2174	D, T, W	do	Harmony	Iredell	W.
C. L. Collins	2176	D, T, W	do	Grover	Cleveland	SW.
H. A. Bostian*	2177	D, T, W	do	Saw	Rowan	W.
W. D. Shuping	2178	T	do	Morganton	Burke	W.
Fraley & Hartman*	2180	D, T	do	Williamsburgh	Iredell	W.
C. G. Bailey*	2182	D, W	do	Elbaville	Davie	W.
W. E. Shore*	2184	D, T, W	do	Shore	Yadkin	NW.
J. M. Marlow	2185	D, T, W	do	Brushy Mountain	Wilkes	NW.
P. S. Hofer	2186	D, T, W	do	Polycarp	Alexander	W.
J. Huffman	2188	D, T, W	do	Morganton	Burke	W.
Harbin & Woodring	2190	D, T, W	do	Zionville	Watauga	NW.
W. C. Fisher	2191	D, W	do	Tryon City	Polk	SW.
J. P. Warren	2192	D, T, W	do	Osbornville	Wilkes	NW.
G. D. Wagoner	2193	D, W	do	Chestnut Ridge	Burke	W.
H. Cardwell & Co	2195	D, T, W	do	Lewis Fork	Wilkes	NW.
J. S. Cloninger	2196	D, T, W	do	Stanley's Creek	Gaston	SW.
J. Jenkins	2197	D, T, W	do	do	do	SW.
L. F. Sumertin	2198	D, T, W	do	Grayson	Ashe	NW.
J. P. Rausseau	2199	D, W	do	Wilkesborough	Wilkes	NW.
W. L. Baker and McLurd.	2700	D, T, W	do	Hull's Cross Roads.	Lincoln	SW.
L. J. Huffstetler	2701	D, T, W	do	Lincolnton	do	SW.
A. A. Dobbins	2702	D, T, W	do	Olin	Iredell	W.
J. W. McFarland	2704	D, W	do	Poor's Ford	Rutherford	SW.
E. H. Griffith	2706	D, T	do	Kappa	Davie	W.
E. M. Couch	2708	D, T, W	do	Zion	Yadkin	NW.
J. L. Williams, jr	2709	D, T, W	do	Spillman	do	NW.
W. L. Cornatzer	2710	D, W	do	Fork Church	Davie	W.
H. C. Huffstetler	2711	D, W	do	Pleasant Ridge	Gaston	SW.
W. Swicegood	2712	D, T	do	Jubilee	Davidson	C.
Richardson & Edward.	2713	D, T, W	do	Edward's Cross Roads.	Alleghany	NW.
L. J. Salmons	2714	D, T, W	do	Brier Creek	Wilkes	NW.
I. L. Younce	2716	D, T, W	do	Fair Grove	Davidson	C.
J. S. Russell	2718	D, T, W	do	Boomer	Wilkes	NW.
E. M. Parden	2719	D, T, W	do	Round Mountain	do	NW.
G. H. Hardin	2720	D, T, W	do	Beaver Creek	Ashe	NW.
W. S. Turner	2724	D, T, W	do	River Hill	Iredell	W.
J. I. Allgood	2725	D, T, W	do	Cross Roads Church.	Yadkin	NW.
W. V. Somers & Co	2726	D, T, W	do	Statesville	Iredell	W.
G. W. Flow	2727	D, T	do	Love's Level	Union	S.
A. P. Woodruff	2728	D, W	do	Charity	Yadkin	NW.
L. E. Davis	2729	D, W	do	Middle Cane	Wautauga	NW.
S. Freeman	2730	D, T, W	do	Marshall	Madison	W.
Ludwick & Johnson*	2731	D, T	do	Salisbury	Rowan	W.
T. H. Johnson	2731	D, W	do	do	do	W.
W. H. West	2734	D, T	do	Stanley Creek	Gaston	SW.
J. Jenkins	2734	D, T, W	do	do	do	SW.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. W. Lonsford	2735	D, T, W	Fifth	Lovelace	Wilkes	NW.
J. B. Phillips	2737	D, T, W	do	Elsie	Mitchell	W.
G. W. Patterson	2740	D, T, W	do	Concord	Cabarrus	SW.
J. W. Gamble	2741	D, T	do	Gastonia	Gaston	SW.
J. J. Barnes	2742	D, W	do	Parks	Wilkes	NW.
J. P. Dellinger	2745	D, T, W	do	Erwinsville	Cleveland	SW.
M. Peoples	2747	D, W	do	Mocksville	Davie	W.
T. Harrison & Co.	2749	D, T, W	do	Salisbury	Rowan	W.
W. Dellinger	2750	D, W	do	Cherryville	Gaston	SW.
Mitchell	2751	D, T, W	do	Jenning's Mills	Iredell	W.
H. Stillwell	2753	D, T, W	do	Cowan's Ford	Mecklenburgh	SW.
Orrell	2754	D, T	do	Advance	Davie	W.
T. Roberts	2755	D, T, W	do	Osbornville	Wilkes	NW.
G. Falls	2756	D, W	do	Pleasant Ridge	do	SW.
D. Davis	2758	D, W	do	East Bend	Yadkin	NW.
F. Salmon	2759	D, W	do	Osbornville	Wilkes	NW.
P. Shore	2764	D, T, W	do	Shore	Yadkin	NW.
Williams	2765	D, T, W	do	Panther Creek	do	NW.
A. Huffman	2769	D, T, W	do	Purlear	Wilkes	NW.
E. Collins	2772	T	do	Collinsville	Polk	SW.
F. McLain	2775	D, T, W	do	Grade	Alexander	W.
A. Miller	2777	D, T, W	do	Mocksville	Davie	W.
T. Eller*	2778	D, T, W	do	Purlear	Wilkes	NW.
A. Hartman*	2782	D, T, W	do	Farmington	Davie	W.
B. Ragland	2783	D, T, W	do	Morganton	Burke	W.
C. Setzer	2784	D, T, W	do	Newton	Catawba	W.
M. Linebergerr*	2785	D, T, W	do	Iron Station	Lincoln	SW.
A. Kanipe*	2787	D, T, W	do	Marion	McDowell	W.
L. Finey*	2788	D, T, W	do	Jonesville	Yadkin	NW.
H. Jimmerson*	2790	D, T, W	do	Rocky Pass	McDowell	W.
M. Parrish	2791	D, T	do	Pleasant Ridge	Gaston	SW.
Scruggs*	2794	D, T, W	do	Sandy Springs	Polk	SW.
W. Fraley*	2800	D, T, W	do	Cool Springs	Iredell	W.
A. Vancannon	2802	W	do	Elk Park	Mitchell	W.
M. Radasil	2803	T	do	Shelby	Cleveland	SW.
A. Bailey*	2804	D, T, W	do	Elbaville	Davie	W.
Howard*	2805	D, T	do	Smith Grove	do	W.
A. Parker	2809	T	do	Shelby	Cleveland	SW.
R. Carroll*	2810	D, T, W	do	Cherryville	Yadkin	NW.
J. Todd	2811	T	do	Yadkinville	do	NW.
H. Dinkins*	2811	D, T, W	do	do	do	NW.
M. Barneycastle	2823	D, T	do	Advance	Davie	W.
R. Limeberger	2824	D, T	do	Hardin Station	Gaston	SW.
H. Stecktom*	2825	D, T, W	do	Statesville	Iredell	W.
L. Godfrey	2828	D, T	do	Hamptonville	Yadkin	NW.
S. Godfrey*	2828	D, W	do	do	do	NW.
H. Holcomb	2831	T	do	Chestnut Ridge	do	NW.
A. Lang	2831	D, T, W	do	do	do	NW.
A. Bailey	2833	D, T, W	do	Advance	Davie	W.
H. Greenwood	2834	D, T, W	do	Jonesville	Yadkin	NW.
M. Figgins	2836	D, T, W	do	Collinsville	Polk	SW.
C. McSeely	2868	T	do	Bridgewater	Burke	W.
M. Huffman & Co	2868	D, T	do	do	do	W.
J. Thornburg	2870	T	do	Erwinsville	Cleveland	W.
M. Dalton	2872	D, T, W	do	Franklin	Iredell	SW.
C. Hedgcock	2875	D, T, W	do	Kernersville	Forsyth	N.
E. Orrell	2876	D, T, W	do	Advance	Davie	W.
L. Lawery	2877	D, T, W	do	County Line	do	W.
Q. Jenkins	2881	D, T, W	do	Grover	Cleveland	SW.
P. Graham	2883	D, T, W	do	Williamsburgh	Iredell	W.
T. Hudson	2884	D, T, W	do	Morganton	Burke	W.
M. Peoples	2886	D, T	do	Smith's Grove	Davie	W.
F. Williams	2888	D, T, W	do	Otter Creek	Rutherford	SW.
Angle	2890	D, T, W	do	Eagle Mills	Iredell	W.
T. Goodman	2892	D, T, W	do	Amity Hill	do	W.
P. Rhyne	2893	D, T	do	Gastonia	Gaston	SW.
B. Cowan	2894	D, T, W	do	Mooresville	Iredell	W.
R. Mayberry	2896	D, T, W	do	Grade	Alexander	W.
M. Stout	2898	D, T	do	Miller's Creek	Wilkes	NW.
L. Hays & Co	2899	D, T, W	do	Purlear	do	NW.
A. Ramsay	4001	D, T	do	Salisbury	Rowan	W.
R. Alley	4004	D, T, W	do	Catawba	Catawba	W.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHI SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of
1	2		3	4	5	
P. H. Peeler	4005	T	Fifth	Brendletown	Burke	V
A. N. Dale	4006	D, T, W	do	Chambers	do	V
C. S. Holland*	4007	D, T, W	do	Olin	Iredell	V
J. S. Higgins*	4008	D, T, W	do	Dysartsville	McDowell	V
K. J. Kennedy*	4009	D, T, W	do	King's Mountain	Cleveland	S
C. A. Coleman	4011	D, T	do	Osbornville	Wilkes	N
W. Billings*	4012	D, T, W	do	Trap Hill	do	N
W. F. McGuire*	4013	D, T, W	do	Mocksville	Davie	V
E. F. Anderson*	4014	D, T, W	do	Wilkesborough	Wilkes	N
Reid & Pope*	4015	D, T, W	do	Olin	Iredell	V
M. H. Wooten	4016	D, T	do	Yadkinville	Yadkin	N
B. G. Shore*	4017	D, T, W	do	do	do	N
J. Shrum*	4620	D, T, W	do	Lincolnton	Lincoln	S
B. J. Blackwell*	4021	D, T, W	do	Salisbury	Rowan	V
D. L. Call*	4022	D, T, W	do	Amity Hill	Iredell	V
W. V. Somers*	4024	D, T	do	Goshen	Wilkes	N
I. E. Marlow*	4025	D, T, W	do	Montford	McDowell	V
J. E. Cooper*	4026	D, T, W	do	Brevard	Transylvania	S
L. C. Myers*	4027	D, T, W	do	Jenning's Mills	Iredell	V
Hays & Holland*	4028	D, T, W	do	Olin	do	V
W. C. Niles*	4031	D, T, W	do	Dockery	Wilkes	N
E. M. Parden	4032	D, T	do	Wilkesborough	do	N
J. L. Rankin	4033	D, T, W	do	Mount Holly	Gaston	S
Z. H. Roberts	4034	T	do	Mulberry	Wilkes	N
C. W. Lowrance	4035	D, T	do	Statesville	Iredell	V
J. A. Brittain	4036	D, T	do	Morganton	Burke	V
T. H. McNeely	4036	D, T, W	do	do	do	V
P. W. Sigman	4038	T	do	Hickory	Catawba	V
W. Y. Hair	4039	D, T, W	do	Elmwood	Iredell	V
C. M. Waters	4041	T, W	do	Golden	Rutherford	S
J. L. Morgan	4042	D, T, W	do	Marion	McDowell	V
J. A. Nalle*	4044	D, T, W	do	Third Creek	Iredell	V
T. Greenwood*	4046	D, T, W	do	Jonesville	Yadkin	N
T. J. Deal	4047	T	do	Kilby	Alexandria	V
T. E. Rhyne	4049	T	do	Fonta Flora	Burke	V
H. H. Hayes*	4050	D, T	do	Brushy Mountain	Wilkes	N
L. P. Jones*	4051	D, T, W	do	Jonesville	Yadkin	N
W. T. Bailey	4053	D, T	do	Statesville	Iredell	V
W. J. Wiseman	4054	D, T, W	do	Ashford	McDowell	V
Phelps & Vogler	4055	D, T, W	do	Advance	Davie	V
Cooley & Foster	4056	T	do	Hicksville	Rutherford	S
G. F. Richardson	4058	D, T, W	do	Furches	Ashe	N
A. F. Mull & Son	4059	T	do	Cobb	Cherokee	S
M. R. Mull*	4060	D, T, W	do	Hickory	Catawba	V
J. P. Salmon*	4061	D, T, W	do	Black Mountain	Buncombe	V
I. S. Shield*	4063	D, T, W	do	Spillman	Yadkin	N
Reid & Pope	4064	D, T, W	do	Olin	Iredell	V
G. D. Carrier	4065	T	do	Rutherfordton	Rutherford	S
J. A. Pasour	4066	D, T	do	Erwinsville	Cleveland	S
M. T. Parham	4067	D, T, W	do	Crowder's Creek	Gaston	S
J. A. Rhyne*	4070	D, T, W	do	Gastonia	do	S
J. B. Lanier*	4071	D, T, W	do	Salisbury	Rowan	V
F. P. Rhyne	4072	D, T, W	do	Gastonia	Gaston	S
Dellinger & Blanton	4073	T	do	Shelby	Cleveland	S
L. L. Smith*	4075	D, T, W	do	Stanley Creek	Gaston	S
J. Cox*	4077	D, T, W	do	Eagle Mills	Iredell	V
A. E. Barnhardt*	4078	D, T, W	do	Salisbury	Rowan	V
J. E. Colvert*	4079	D, T, W	do	Williamsburgh	Iredell	V
B. A. Jarvis*	4080	D, T, W	do	Cross Roads Church.	Yadkin	N
C. F. Chapel	4081	T	do	Longtown	do	N
Holland & Tomlin	4082	D, T	do	Weisner	Iredell	V
Bowles & Vanstery	4083	D, T	do	Olin	do	V
Holland & Tomlin	4083	D, T	do	do	do	V
J. L. Morgan	4085	D, T, W	do	Marion	McDowell	V
N. W. Brown	4086	D, T	do	Clingman	Wilkes	N
J. W. Gamble	4088	D, T, W	do	Gastonia	Gaston	S
Speas & Coon	4089	D, T	do	Granite Hill	Iredell	V
M. P. Stroup*	4090	D, T, W	do	Crouse	Lincoln	S
Rudasil & Jones	4091	T	do	Shelby	Cleveland	S
J. A. Hoots, jr.*	4092	D, T, W	do	Cross Roads Church.	Yadkin	N

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
W. R. Mills*	4093	D, T, W	Fifth	Oak Forest	Iredell	W.
C. S. Holland*	4094	D, T, W	do	Olin	do	W.
C. L. Collins*	4095	D, T	do	Grover	Cleveland	SW.
F. A. Carroll*	4096	D, T, W	do	King's Mountain	do	SW.
R. G. Collins*	4097	D, T, W	do	Grover	do	SW.
T. F. Barnard*	4098	D, T, W	do	Eagle Mills	Iredell	W.

OREGON.

John A. Hanley	23	T, W	Oregon	Jacksonville	Jackson	SW.
Rogue River Distilling Company.	22	T	do	do	do	SW.

OHIO.

C. Dodsworth*	1	D, T, W	First	Cincinnati	Hamilton	SW.
The Peach Blossom Distilling Co.	1	T, W	do	do	do	SW.
The Star Distilling Company.	1	D, T, W	do	do	do	SW.
The Rosewood Distilling Company.	1	D, T, W	do	do	do	SW.
The Hamilton Distilling Company.	2	D, T, W	do	Hamilton	Butler	SW.
A. Heffbeimer & Co.	3	D, T, E, W	do	Cincinnati	Hamilton	SW.
G. K. Duckworth	4	D, T, E, W	do	do	do	SW.
Maddux, Hobart & Co.*	5	D, T, W	do	do	do	SW.
The Maddux & Hobart Company.*	5	D, T, E, S, W	do	do	do	SW.
The Mill Creek Distilling Company.	6	D, T, S, W	do	do	do	SW.
The Storrs Distilling Company.*	6	D, T, S, W	do	do	do	SW.
The Orange Valley Distilling Co.	7	D, T	do	do	do	SW.
D. F. Walsh	7	D, T	do	do	do	SW.
The Union Distilling Company.	9	D, T, W	do	do	do	SW
The Mayflower Distilling Company.	9	D, T, W	do	do	do	SW
D. Rohrer*	11	D, T, W	do	Germantown	Montgomery	W.
The Mill Creek Distilling Company.	12	T, W	do	Cincinnati	Hamilton	SW.
The Storrs Distilling Company.	12	D, W	do	do	do	SW.
Julius Freiberg, as Freiberg & Workum.	13	D, T, W	do	Lynchburgh	Highland	S.
Julius Freiberg,* as H. Altman & Co.	13	T, W	do	do	do	S.
Julius Freiberg,* as E. Ammon & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg,* as Boehm & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg,* as S. C. Boehm & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg,* as Edwin Davey.	13	T, W	do	do	do	S.
Julius Freiberg,* as Dallemand & Co.	13	T, W	do	do	do	S.
Julius Freiberg,* as Engl, Heller & Co.	13	T, W	do	do	do	S.
Julius Freiberg, as R. R. Grotte.	13	T, W	do	do	do	S.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

OHIO—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Julius Freiberg, as Glenridge Distilling Company.	13	T, W	First	Lynchburgh	Highland	S.
Julius Freiberg, as Gustav Hines.	13	T, W	do	do	do	S.
Julius Freiberg, as M. Hoffmann.	13	T, W	do	do	do	S.
Julius Freiberg, as George F. Hewitt.	13	D, T, W	do	do	do	S.
Julius Freiburg, as Hasterlik & Co.	13	T, W	do	do	do	S.
Julius Freiburg, as Wm. Hamilton.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Christ Jensen.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Key City Club Distilling Company.	13	T, W	do	do	do	S.
Julius Freiberg, as F. J. Kiesel & Co.	13	T, W	do	do	do	S.
Julius Freiberg, as Lilienthal & Co.	13	D, T, E, W	do	do	do	S.
Julius Freiberg, as D. H. Lewis.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Linders Hill Distilling Company.	13	T, W	do	do	do	S.
Julius Freiberg, as D. Osborn & Co.	13	D, T, W	do	do	do	S.
Julius Freiburg, as J. Z. F. Robitzer.	13	W	do	do	do	S.
Julius Freiberg, as E. Rindskopf & Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Robitzer & Bertalett.	13	T, W	do	do	do	S.
Julius Freiberg, as Ripe Grain Distilling Company.	13	T, W	do	do	do	S.
Julius Freiberg, as L. B. Schuler.	13	D, T. W	do	do	do	S.
Julius Frieberg, as L. Sonnenschein.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Clinton Dis'g Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as John H. Walsh.	13	T, W	do	do	do	S.
Julius Freiberg, as Edward Kane & Son.	13	D, T, W	do	do	do	S.
Julius Frieberg, as John Schweyer.	13	D, T, W	do	do	do	S.
Julius Freiberg, as N. J. Brintnall.	13	D, W	do	do	do	S.
Julius Frieberg, as Bourbon Dis'y Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Freeman Bros.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Heller & Loeb.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Raybuck Dis'g Co.	13	D, T, W	do	do	do	S.
Julius Freiberg, as Max D. Stern.	13	D, W	do	do	do	S.
Julius Freiberg, as Edward Hefferman.	13	D, W	do	do	do	S.
Julius Freiberg, as Fishel & Levy.	13	D, T, W	do	do	do	S.
Julius Freiberg, as H. R. Adler & Co.	13	D, W	do	do	do	S.
Julius Freiberg, as F. W. Hartman & Co.	13	D, W	do	do	do	S.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

OHIO—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Julius Freiberg, as C. Kurzenberger.	13	D, W	First	Lynchburgh	Highland	S.
Julius Freiberg, as J. C. Childs & Co.	13	D, W	do	do	do	S.
Julius Freiberg, as D. M. Koehler.	13	D, W	do	do	do	S.
Julius Freiberg, as B. Stein & Co.	13	, T, W	do	do	do	S.
Julius Freiberg, as Windsor Club Distilling Company.	13	D, W	do	do	do	S.
Julius Freiberg, as M. Levy & Son.	13	D, W	do	do	do	S.
Julius Freiberg, as A. McCusker & Son.	13	D, W	do	do	do	S.
Julius Freiberg, as Froehlick Bros.	13	D, W	do	do	do	S.
The Fairmount Distilling Company.	14	D, T	do	Cincinnati	Hamilton	SW.
John Boyle & Co.	18	T, W	do	Higginsport	Brown	SW.
Fleischmann & Co.	21	D, T, S, W	do	Riverside	Hamilton	SW.
Lewis Hayner	2	D, T, W	Tenth	Troy	Miami	W.
A. Amster	4	D, T, W	do	Monroeville	Huron	N.
Brickner & Ehrenfried	51	D, T, W	do	Tiffin	Seneca	N.
Wayne & Brickner	51	T	do	do	do	N.
George Davis & Co	1	T	Eleventh	Portsmouth	Scioto	S.
James Emmitt	2	D, T, W	do	Waverly	Pike	S.
F. C. Trebein	3	T, W	do	Trebein's	Green	W.
Martin A. Cesner	4	D, T, W	do	Dresden	Muskingum	C.
C. Keppe*	5	D, T, W	do	Cardington	Morrow	C.
R. C. Bigbee*	6	D, W	do	Levering	Knox	C.
Spring Lane Distilling Company.*	7	D, T, W	do	Portsmouth	Scioto	S.
William Burns*	14	D, T, W	do	Springfield	Clarke	W.
Israel Drum*	15	T, W	do	Lithopolis	Fairfield	C.
O. M. Gilbert*	18	D, T, W	do	Ashley	Delaware	C.
Bigbee & Van Buskirk.*	19	T, W	do	Levering	Knox	C.
John Ramser*	1	D, T, W	Eighteenth	Powhatan Point	Belmont	E.
F. W. Thorla*	2	D, T, W	do	Penrock	Noble	E.
Cyrus E. Davis*	3	D, T, W	do	Demos	Belmont	E.
S. Wachner*	4	D, T, W	do	Mogadore	Portage	NE.
Wire Rummerl & Co.	5	D, T, W	do	New Middletown.	Mahoning	NE.
Eckert & Son*	10	D, T	do	Petersburgh	do	NE.
Eckert & Brothers*	10	D, T, W	do	do	do	NE.
S. M. Miller*	16	D, T, W	do	Cairo	Stark	NE.
C. K. Bowman*	18	D, T, W	do	Wooster	Wayne	N.
Wm. B. Thompson*	29	T, W	do	Port Washington.	Tuscarawas	W.
Wm. B. Thompson & Co.*	29	T, W	do	do	do	W.
John Seeger*	33	D, T, W	do	New Springfield	Mahoning	NE.

PENNSYLVANIA.

A. Young (executors).*	1	T	First	408 South street, Philadelphia.	Philadelphia	SE.
A. Young Company (limited).*	1	D, T, W	do	do	do	SE.
J. A. Dougherty's Sons.*	2	T	do	1134 North Front street, Philadelphia.	do	SE.
J. A. Dougherty's Sons.*	2	D, T, W	do	do	do	SE.
D. M. Bressinger & Son.	3	T, W	do	Auburn	Schuylkill	E.
N. L. Kalbach*	8	D, T, W	do	Mount Ætna	Berks	SE.
S. Bush	10	T, W	do	Reading	do	SE

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

PENNSYLVANIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
R. H. Dunkle*	11	T, W	First	East Berkley	Berks	SE.
A. Stein*	45	D, T, W	do	Kutztown	do	SE.
A. P. Lusk (estate)	1	D, T, W	Ninth	High Spire	Dauphin	C.
The Wilson Distilling Company.	1	D, W	do	do	do	C.
Wiley Bros	2	T, W	do	Bainbridge	Lancaster	SE.
Burkholder & Sheaffer.	3	T	do	Lititz	do	SE.
D. D. Burkholder	3	D, T, W	do	do	do	SE.
J. B. Hertzler	3	D, T, W	do	do	do	SE.
B. F. Welty	4	D, T, W	do	Waynesborough	Franklin	S.
J. Sechrist	5	T, W	do	Felton	York	S.
M. Grube	6	D, T, W	do	Huntingdon	Huntingdon	C.
P. & H. Small*	7	D, T, W	do	Saint Thomas	Franklin	S.
E. Hake*	8	T, W	do	New Cumberland	Cumberland	S.
H. Free & Co.*	9	T, W	do	Elters	York	S.
A. J. Unger*	10	D, T, W	do	Foltz	Franklin	S.
D. Y. Lenker*	11	T, W	do	Millersburgh	Dauphin	C.
Waidle & Lee	12	T	do	Railroad	York	S.
I. Hollenshead (estate)	13	T, W	do	Foltz	Franklin	S.
J. Waidlich	13	D, W	do	do	do	S.
B. F. Crouse & Co.	14	T, W	do	Newville	Cumberland	S.
W. Foust	15	D, T, W	do	Glen Rock	York	S.
O. W. Good	16	D, T, W	do	Midvale	Franklin	S.
J. N. Stewart*	17	D, T, W	do	Masseysburgh	Huntingdon	C.
H. Kauffman*	18	D, T, W	do	Sporting Hill	Lancaster	SE.
R. Johnson*	19	D, T, W	do	Greencastle	Franklin	S.
N. Miller*	20	D, T, W	do	Elizabethville	Dauphin	C.
Weaver & Gilbert	21	T	do	do	do	C.
Weaver & Son*	21	D, T, W	do	do	do	C.
P. Hughes	22	D, T, W	do	Schellsburgh	Bedford	S.
W. A. Kottka	23	D, T, W	do	Elizabethville	Dauphin	C.
S. & M. L. Snyder	26	T, W	do	Maria	Bedford	S.
J. Crouse	27	T, W	do	Middleburgh	Snyder	C.
D. K. Haas	27	D, T, W	do	do	do	C.
C. Habecker	28	D, T, W	do	Penn	Lancaster	SE.
A. Shockey	29	T	do	Rowzersville	Franklin	S.
J. C. Clugston	29	D, T, W	do	do	do	S.
Lauck Bros	30	D, T, W	do	Bowmansdale	Cumberland	S.
J. Shawver	31	D, T, W	do	Middlesworth	Snyder	C.
A. B. Sheaffer	32	D, T, W	do	Lancaster	Lancaster	SE.
A. E. Fyan	33	D, T, W	do	Kegg	Bedford	S.
S. S. Brumbaugh*	34	D, T, W	do	New Enterprise	do	S.
Brumbaugh & Co.	34	T	do	do	do	S.
J. F. Sheaffer*	35	D, T, W	do	Lancaster	Lancaster	SE.
Osterburg Distilling Company.	39	T, W	do	Osterburgh	Bedford	S.
A. S. Bomberger & Brother.*	48	D, T, W	do	Schaefferstown	Lebanon	SE.
Talbert & Trumbower	7	T	Twelfth	Clarkestown	Lycoming	N.
W. F. Romig	9	D, T, W	do	Stockertown	Northampton	E.
Mrs. M. Beezer, admx.	10	T, W	do	Bellefonte	Centre	C.
Mrs. M. Bosch*	10	D, T, W	do	do	do	C.
J. R. Fowler & Co.	11	D, T, W	do	Pine Summit	Columbia	C.
G. N. Oyster*	13	D, T, W	do	Washingtonville	Montour	C.
Ash & Bro	17	T	do	Berwick	Columbia	C.
Do	17	D, T, W	do	do	do	C.
G. & J. K. Reish	18	T	do	Cowan	Union	C.
J. K. Reish	18	D, T, W	do	do	do	C.
P. K. Fisher*	19	D, T, W	do	Clarkestown	Lycoming	N.
J. P. & T. H Shoemaker.	20	D, T, W	do	do	do	N.
J. G. Siegel	21	D, T, W	do	Salladasburgh	do	N.
G. Haag	22	D, T, W	do	Pleasant Gap	Centre	C.
N. W. Eby	23	D, T, W	do	Woodward	do	C.
Miller & Steckel*	27	D, T, W	do	Bath	Northampton	E.
W. B. Nace*	28	D, T, W	do	Petersville	do	E.
B. F. Edgar*	29	T	do	Stillwater	Columbia	C.
B. F. Edgar & Co.*	29	D, T, W	do	do	do	C.
R. Taylor*	30	T, W	do	Philipsburgh	Centre	C.
H. S. & W. B. Cole	31	D, T, W	do	Mifflin Cross Roads.	Columbia	C.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

PENNSYLVANIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
W. Van Valin*	32	D, T, W	Twelfth	Coburn	Centre	C.
R. McHenry & Co.*	33	D, T, W	do	Benton	Columbia	C.
A. Guckenheimer & Bros.*	1	D, T, W	Twenty-third	Freeport	Armstrong	W.
N. Burson	2	T, W	do	Fredericktown	Washington	SW.
A. Overholt & Co	3	D, T, W	do	Broad Ford	Fayette	SW.
Youghiogheny Distilling Company.	3	T, W	do	do	do	SW.
J. S. Finch & Co	4a	T	do	Pittsburgh	Allegheny	SW.
Do	4	D, T, W	do	do	do	SW.
The Large Distilling Company.	5	D, T, W	do	West Elizabeth	do	SW.
Smith	6	D, T, W	do	Bald Hill	Greene	SW.
W. Jones	7	T, W	do	Brownsville	Fayette	SW.
W. Jones Distilling Company.	7	D T, W	do	do	do	SW.
Schmidt & Friday	7	D, W	do	do	do	SW.
Ross's Distilling Co	8	D, T, W	do	Freeport	Armstrong	W.
& H. Myers	8	D, T, W	do	do	do	W.
Appell, Jones & Co., limited.	8	D, W	do	do	do	W.
Schmidt & Friday	8	D, W	do	do	do	W.
The Upland Distilling Company.	8	D, W	do	do	do	W.
The Gostzman Distilling Company.	8	D, W	do	do	do	W.
H. Levi & Co	8	D, W	do	do	do	W.
R. Lippincott	9	D, T, W	do	Lippincott	Greene	SW.
W. J. Markell	10	D, T, W	do	Monongahela City	Washington	SW.
R. Harrison	11	T	do	do	do	SW.
J. Harrison*	11	D, T, W	do	do	do	SW.
S. T. Gray*	12	D, T, W	do	Masontown	Fayette	SW.
C. J. McCauley*	13	T, W	do	Latrobe	Westmoreland	SW.
Moore & Sinnott*	14	D, T, W	do	Gibsonton	do	SW.
R. Dillinger & Son*	15	D, T, W	do	Ruff's Dale	Westmoreland	SW.
J. R. Gray	16	D, W	do	Gray's Landing	Greene	SW.
J. Johnson*	17	D, T, W	do	Gibbon's Glade	Fayette	SW.
J. Dohn	17	T, W	do	do	do	SW.
T. McCullough*	17	T	do	do	do	SW.
Kammerer Manufacturing Company.*	18	D, T, W	do	Kammerer	Washington	SW.
T. McCullough	19	D, T, W	do	Farmington	Fayette	SW.
H. Abraham	19	D, T, W	do	do	do	SW.
W. H. Holmes	20	T, W	do	Millsborough	Washington	SW.
J. Emery*	20	D, T, W	do	do	do	SW.
T. Moore*	21	D, T, W	do	McKeesport	Allegheny	SW.
Fry & Matthias	23	T	do	Manor Station	Westmoreland	SW.
Matthias*	22	D, T, W	do	do	do	SW.
White Mills Distilling Company.*	22	T, W	do	Shirecoaks	Washington	SW.
A. Topper	24	D, T, W	do	New Baltimore	Somerset	SW.
P. Swetzner	25	D, T, W	do	Sand Patch	do	SW.
R. Wilson	26	T	do	Vallonia	Crawford	NW.
Meadville, Pa., Distilling Co. (limited).	26	D, T, W	do	do	do	NW.
W. Britton	27	T, W	do	Brownsville	Fayette	SW.
Baughman*	28	D, T, W	do	Sand Patch	Somerset	SW.
M. Boyd	29	D, T, W	do	Allenport	Washington	SW.
F. Knight*	30	T, W	do	Knox	Clarion	W.
Huefner, Buhl & Co.*	31	T, W	do	Arthur	do	W.
and C. Huefner*	31	D, T, W	do	do	do	W.
C. Landis*	32	D, T, W	do	Berlin	Somerset	SW.
Shultz*	33	D, T, W	do	Myersdale	do	SW.
Buhl*	34	D, T, W	do	Clarion	Clarion	W.
V. Hunts & Co	36	T	do	Painterville	Mifflin	C.
V. Hunts*	36	T, W	do	do	do	C.
Hinkle*	37	D, T, W	do	Wellersburgh	Somerset	SW.
Fox*	38	T, W	do	Foxtown	Westmoreland	SW.
B. Genkinger	39	T, W	do	New Castle	Lawrence	W.
Genkinger*	39	D, T, W	do	do	do	W.
A. Topper*	40	D, T, W	do	New Baltimore	Somerset	SW.
W. Seesman	41	D, T	do	Laurelville	Westmoreland	SW.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

PENNSYLVANIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. M. Topper*	43	D, T, W	Twenty-third	New Baltimore	Somerset	SW.
D. J. Johnson	44	D, T, W	do	Gibbon's Glade	Fayette	SW.
J. F. O'Neil*	44	D, T, W	do	do	do	SW.
M. G. Corey	45	T, W	do	West Brownsville	Washington	SW.
South Brothers*	45	D, T, W	do	do	do	SW.
The Westmoreland Distilling Company.	45	D, W	do	do	do	SW.
A. R. Rieder	46	T	do	Indiana	Indiana	W.
H. V. Hantz	47	D, T, W	do	Scott Dale	Westmoreland	SW.
E. Hoover*	48	D, T, W	do	Berlin	Somerset	SW.
F. Schlatter*	50	D, T, W	do	Houtzdale	Clearfield	C.
O. H. Nordstrum	51	T	do	Punxsutawney	Jefferson	W.
Gray & Williams*	52	D, T, W	do	Carrolltown	Cambria	C.
G. Stahle*	53	T, W	do	Zelienople	Butler	W.

SOUTH CAROLINA.

J. F. Hightower*	229	T	South Carolina.	Cheraw	Chesterfield	NE.
W. R. Price	239	D, T, W	do	Sunny Dale	Pickens	NW.
W. H. Dowdy	243	T	do	Horse Creek	Aiken	W.
J. F. Hightower	273	D, T, W	do	Lima	Greenville	NW.
M. H. Bryce*	310	D, T, W	do	Walhalla	Oconee	NW.
A. B. Turner	312	D, T	do	Lima	Greenville	NW.
H. D. A. Biemann*	315	D, T, W	do	Walhalla	Oconee	NW.
J. A. Stewart	316	T, W	do	Mile Creek	Pickens	NW.
Fisher & Belue	318	T	do	Landrum	Spartanburgh	NW.
W. M. Welborn	350	W	do	Easley	Pickens	NW.
J. S. H. Price	351	W	do	Crow Creek	do	NW.
Brock & Bright	352	T	do	Cheraw	Chesterfield	NE.
A. P. Bridwell	354	T, W	do	Beech Island	Aiken	W.
M. H. Bryce	355	D, W, T	do	Walhalla	Oconee	NW.
G. F. Bowie	356	T	do	Nine Times	Pickens	NW.
H. D. A. Biemann*	358	D, T, W	do	Walhalla	Oconee	NW.
Do.*	359	D, T, W	do	do	do	NW.
Durham, Fisher & Belue.	362	D, T	do	Landrum	Spartanburgh	NW.
W. R. Lowry	364	D, T, W	do	Bethany	York	N.
Ross & Center	365	T	do	Gowensville	Greenville	NW.
H. D. A. Biemann*	368	D, T, W	do	Walhalla	Oconee	NW.
Do.*	369	D, T, W	do	do	do	NW.
B. F. Dacus	370	D, T	do	Pendleton	Anderson	NW.
A. B. Turner*	371	D, T	do	Wattacoo	Pickens	NW.

TENNESSEE.

Harmon Brewer*	138	D, T, W	Second	Sneedville	Hancock	NE.
M. H. Hansard*	212	D, T, W	do	Graveston	Union	NE.
Jos. Hurley*	235	D, T, W, C	do	Newport	Cocke	E.
W. O. Phillips*	236	D, T, W	do	Dugger's Ferry	Carter	NE.
H. I. Welcker	237	T	do	Adolphus	Loudon	E.
N. J. Walker	237	D, T, W	do	do	do	E.
W. L. Smith	238	C	do	Butler	Johnson	NE.
Henry Keck*	240	D, T, W	do	Keck's Chapel	Claiborne	C.
S. N. Kelley*	249	D, T, W	do	Meltabarger	Union	NE.
Morrison & Ross*	309	D, T, W	do	Xenophon	Hancock	NE.
John Hughes*	312	D, T, W	do	Johnson City	Washington	NE.
Wm. Whillock*	313	D, T, W	do	Mount's Cross Roads.	Jefferson	E.
W. E. Taylor	314	T, W	do	Cog Hill	Polk	SE.
John Mills*	316	D, T, W	do	Meadowfield	Hancock	NE.
J. D. Mayes*	329	D, T, W	do	Bacchus	Claiborne	C.
I. Wilson	337	D, T, W	do	Jacksboro	Campbell	NE.
Wm. Greene	345	D, T, W	do	Lee Valley	Hawkins	NE.
Willoughbey Lynch	356	T	do	Rohdella	Union	NE.
J. C. Rogers	370	T	do	Pleasant	Claiborne	C.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued

TENNESSEE—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
bert Stone*	377	D, T, W	Second	Spring Dale	Claiborne	C.
ohn Wilson*	379	T	do	Agee	Campbell	NE.
H. I. Welcker*	399	T, W	do	Regret	McMinn	SE.
A. Montgomery*	400	D, T, W, C	do	Brays	Hancock	NE.
W. O. Harper*	402	D, T, C	do	Bridgeport	Cocke	E.
Atchley, Brown & Co.	404	T, C	do	Greenville	Green	NE.
J. R. Maples	404	D, T, C	do	Sevierville	Sevier	E.
M. Henry and C. R. Ross.	405	T, C	do	Xenophon	Hancock	NE.
W. W. Daniels	408	D, T	do	Mossy Creek	Jefferson	E.
W. Swor*	2	D, T, W	Fifth	Buchanan	Henry	NW.
arles Nelson	5	D, T, W	do	Green Brier	Robertson	N.
arles Nelson, as B. J. Semms & Co.	5	D, T, E, W	do	do	do	N.
mes Groves & Co.	6	T, W	do	Mitchellsville	Sumner	N.
S. Pearce	9	T, C	do	Nashville	Davidson	N.
R. H. Mason & Co.	10	D, T, W	do	McMinnville	Warren	C.
Wakeman & Hodges*	11	D, T, W	do	Sparta	White	C.
J. W. Miller	14	D, T, W	do	Rock Island	Warren	C.
ley Brothers*	29	D, T, W	do	Lynchburgh	Moore	S.
S. McClure	32	D, T, W	do	Huntland	Franklin	S.
H. McClure*	32	D, T, W	do	do	do	S.
ach. Thompson*	62	D, T, W	do	Caldwell	Bedford	S.
H. Woodard	79	T. W	do	Springfield	Robertson	N.
an Woodard	110	D, T, W	do	do	do	N.
tt Brothers*	135	D, T, W	do	do	do	N.
D. McCutcheon	183	D, T	do	do	do	N.
arker & Lamb	183	T	do	do	do	N.
ak & Terry	204	T	do	Avoton	Putnam	N.
opeland & Co	210	D, T, W	do	Flintville	Lincoln	S.
J. W. Stone	211	D, T, W	do	Stonesboro	do	S.
J. W. Stone & Co.	211	T	do	do	do	S.
N. A. Warren	225	D, T, W	do	Marbuts	Giles	S.
W. A. Copeland*	388	D, T, W	do	Flintville	Lincoln	S.
M. R. Sims*	392	D, T, W	do	Tullahoma	Coffee	C.
arney Patterson*	393	D, T, W	do	Normandy	Bedford	C.
ey & Eaton*	397	T	do	County Line	Moore	S.
ley & Eaton (new firm).*	397	D, T, W	do	do	do	S.
W. R. Staunton	400	D, T, C	do	Granville	Jackson	N.
J. Lee*	487	D, T, W	do	Gabbatha	Putnam	N.
n B. Gunn*	488	D, T, W	do	Maxwell	Franklin	S.
M. Perdue*	489	D, T, W	do	Richland	Sumner	N.
Mitchell & Bragg	492	D, T	do	Woodbury	Cannon	C.
ragg & Jameson	492	D, T, W	do	do	do	C.
Daniel Woodard*	496	D, T, W	do	Springfield	Robertson	N.
Dezaing & Perdue*	502	D, T, W	do	New Roe, Ky	Sumner, Tenn	N.
G. E. Rogers*	505	D, T, W	do	Hickman, Ky	Obion, Tenn	NW.
E. Speck*	507	D, T	do	Winchester	Franklin	S.
W. Durham	516	D, T	do	New Roe, Ky	Sumner, Tenn	N.
M. G. Osborn*	512	D, T, W	do	Winchester	Franklin	S.
ank Daniel*	514	D, T, W	do	Lynchburgh	Moore	S.
F. Weston*	515	D, T, W	do	Normandy	Bedford	C.
W. P. Carroll*	516	D, T, W	do	Tullahoma	Coffee	C.
C. Barnes*	517	D, T, W	do	Double Springs	Putnam	N.
e & Sherwood*	519	D, W	do	Winchester	Franklin	S.
Woodard & Co.*	521	D, W	do	Springfield	Robertson	N.
n Trigg*	522	D, T, W	do	Maxwell	Franklin	S.
N. Brown*	524	D, T, W	do	Springfield	Robertson	N.
r & Co	528	T, C	do	Clementsville	Clay	N.
Warnant*	529	D, T, W	do	Winchester	Franklin	S.
rnady & Mitchell*	530	D, T, W	do	Singleton	Bedford	C.
st & Williams*	532	D, T, W	do	Maxwell	Franklin	S.
ningham & Carroll.	533	T	do	Tullahoma	Coffee	C.
J. Montgomery*	533	D, T, W	do	do	do	C.
ley & Eaton*	535	D, T, W	do	Kelso	Lincoln	S.
R. Vaughn	536	T, W	do	Walnut Shade	Macon	N.

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHIC SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

TEXAS.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of
1	2		3	4	5	6
H. J. McRea & Bro.	4	T, W	Fourth	Elwood	Fannin	N
Wynn & Donalson	8	D, T, W	do	Ben Franklin	Delta	N
G. W. Pool	13	D, T, W, C	do	Copeville	Collins	N
J. A. Laws*	14	D, T, W	do	Hagansport	Franklin	N
B. J. & J. D. Harris*	15	D, T, W	do	Andrews	Wood	N

VIRGINIA.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of
L. D. Meyerley & Co.	1	D, T, W	Sixth	Staunton	Augusta	V
George Reves	2	T	do	Independence	Grayson	S
W. M. Warren*	2	D, T, W	do	do	do	S
P. M. Engleman*	3	D, T, W	do	Engleman	Rockbridge	V
E. A. Fulcher	4	T	do	Hundley's Mill	Augusta	V
Henry Koiner	5	D, T, W	do	Koiner's Store	do	V
A. Zollman*	6	D, T, W	do	Lexington	Rockbridge	V
A. McCartney*	7	D, T, W	do	Ripley's Mills	Craig	V
J. A. Bumgardner*	8	T, W	do	Greenville	Augusta	V
J. Bumgardner & Sons.*	8	T, W	do	do	do	V
John Gibson	9	T	do	Timber Ridge	Rockbridge	V
J. F. Clemer*	10	D, T, W	do	Middle Brook	Augusta	V
W. H. Robinson*	11	T, W	do	Madison C. H.	Madison	I
A. Woodard*	12	D, T, W	do	Sperryville	Rappahannock	
A. J. Trevey*	14	D, T, W	do	Big Island	Bedford	V
W. D. Martin	14	T	do	do	do	C
D. S. Deane*	15	D, T, W, C	do	Quinque	Green	
George W. Crist*	16	D, T, W	do	Chatham	Pittsylvania	
William Green*	18	D, T, W	do	Jonesville	Lee	S
Shelor & Sowder	19	D, T, W	do	Copper Hill	Floyd	S
J. C. Burner	20	D, T, W	do	Luray	Page	
J. M. Adams*	28	T, W	do	Rockbridge Baths	Rockbridge	V
J. B. Lavell	33	T	do	Brownsburgh	do	V
M. N. Bradley	37	T, W	do	Staunton	Augusta	V
David Beard*	167	D, T, W	do	New Hope	do	V
L. E. Savage	223	D, T, W	do	Kernstown	Frederick	V
J. Masemere	508	D, T, W	do	Brownstown	Warren	V
Foster & Co*	522	T, W	do	Folly Mills	Augusta	V
H. A. McCormick	523	T, W	do	Brownsburgh	Rockbridge	V
D. E. Rosenbaum*	533	D, T, W	do	Liberty	Bedford	V
T. V. Fry & Co	593	T, W	do	Madison Court House.	Madison	V
Fudge & McClintic	601	T	do	Covington	Alleghany	V
J. K. Morrison	601	T	do	Bentonsville	Warren	V
Peter Fegan	635	T, W	do	Arlington	Alexandria	V
Mahoneysville Distilling Comdany.	635	D, T, W	do	do	do	V
N. G. Feller	636	D, T, W	do	Mount Olive	Shenandoah	V
Ashbey & McKay*	694	D, T, W	do	Front Royal	Warren	V
A. A. McKay	694	T, W	do	do	do	V
A. J. & W. P. Broy	763	T, W	do	Cedar Point	Page	V
M. W. Williams	765	T, W, C	do	Pedlar Mills	Amherst	V
Williams & Feagan	765	D, T, W	do	do	do	V
Geo. L. Revercomb	821	D, T, W	do	Slate Mills	Rappahannock	V
A. T. Walden	821	T, W, C	do	do	do	V
W. H. Hershaw	822	T, W	do	Lithia	Botetourt	V
F. A. Massie*	823	T, W	do	Lowesville	Amherst	V
T. T. Carter	887	D, T, W	do	Dan	Franklin	V
W. D. A. Fallin*	913	D, T, W	do	Caddo	Pittsylvania	V
T. C. Helms*	914	D, T, W	do	Salem	Roanoke	S
M. Montgomery	1095	D, T, W	do	Turman	Floyd	S
James Smith	1096	D, T, W	do	Terry's	do	S
W. T. Miller	1096	D, T, W	do	Bentonville	Warren	
J. J. Spangler*	1108	D, T, W	do	Mendota	Washington	S
R. M. Terry*	1111	D, T, W	do	South Boston	Halifax	
R. D. Candler*	1114	D, T, W	do	Rural Retreat	Wythe	S
R. J. W. Houseman*	1116	D, T, W	do	Union Hall	Franklin	
J. D. Blackwell*	1117	D, T, W	do	Saltville	Washington	S
J. W. Richardson*	1119	D, T, W	do	Lester	Montgomery	S
M. L. Hamman*	1124	D, T, W	do	Capon Roads	Shenandoah	
A. F. Barrow	1127	D, T	do	Mountain Valley	Henry	

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NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

VIRGINIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
T. T. Carter*	1129	D, T, W	Sixth	Mayo Forge	Patrick	S.
J. P. Williams	1130	D, T, W	do	Witts Spur	do	S.
P. D. Cooper	1132	D, T, W	do	Olympia	Smyth	SW.
A. Seekford	1134	D, T, C	do	Alma	Page	N.
J. F. Cale*	1135	D, T, W	do	Alleghany Station.	Alleghany	W. SW.
J. G. Lester*	1138	D, T, W	do	Snapps	Tazewell	
J. N. Edwards	1139	D, T, W	do	Sylvatus	Carroll	SW.
C. H. Thomas	1141	D, T, W	do	Hillsville	do	SW.
H. C. Price	1144	D, T, W	do	Dillin's Hill	Franklin	S.
A. Barbo*	1150	D, T, W	do	Shenandoah Alum Springs.	Shenandoah	N.
W. R. Harvey*	1151	D, T, W	do	Danville	Pittsylvania	SW,
C. M. Marshall*	1152	D, T, W	do	Stone Mountain	Carroll	SW.
D. T. Inge*	1152	D, T, W	do	Ula	Franklin	S.
T. F. Rakes*	1155	D, T, W	do	Charity	Patrick	S.
N. D. Gose	1204	D, T, W	do	Brewster	Russell	SW.
P. H. Hubbard	1218	D, T, W	do	Cuscowilla	Mecklenburgh	S.
J. M. Smith	1248	D, T, W	do	Newport	Giles	SW.
W. H. Fore	1264	D, T, W	do	Clover	Halifax	S.
S. H. Fergerson	1265	W	do	Young's Store	Franklin	S.
Jas. T. Motley	1414	T.	do	Chatham	Pittsylvania	S.
Thos. J. Hunter	1415	D	do	Newport	Giles	SW.
Puckett & Smith	1415	D, T, W	do	do	do	SW.
O. H. Oliver*	1416	D, T, W	do	Paces	Halifax	S.
J. Mullins*	1575	D, T, W	do	Longfield	Lee	SW.

WEST VIRGINIA.

Hannis Distilling Co.	1	D, T, E, W	Sixth	Martinsburgh	Berkeley	NE.
A. M. Jarrett	4	T, W	do	Fetterman	Taylor	N.
George C. Sturgess (assignee.)	6	T	do	Georgetown	Monongalia	N.
T. Orndorff	7	D, T, W	do	Yellow Spring	Hampshire	NE.

WISCONSIN.

L. Gehl & Co.	1	D, T, W	First	Saint Lawrence	Washington	E.
Peter Barth	2	T, W	do	Lake	Milwaukee	SE.
National Distilling Company.*	3	D, T, S, W	do	Milwaukee	do	SE.
John Heiners	5	D, T, W	do	Wanwantosa	Sheboygan	W.
Theodor Rietz	18	D, T, W	do	Silver Creek	Sheboyan	W.

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DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM WAREHOUSE DURING THE YEAR.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, WITHDRAWN FROM DISTILLERY WAREHOUSES, TAX-PAID, DURING THE YEAR ENDED JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "miscellaneous" column.
Arkansas		354						51,281	51,635	Corn.
First California	15,076						338,682	10,991	364,749	Whisky.
Connecticut					82,580				82,580	
Georgia		547						293,648	294,195	Corn.
First Illinois	22,237		1,426,543		229,392	570	4,250,076	1,204,834	7,133,652	Whisky.
Fifth Illinois	1,593,850	7,703	3,719,535		127,806	172,297	14,631,096		20,252,287	
Eighth Illinois			1,007,686			111,117	269,082	3,115	1,391,000	
Thirteenth Illinois	22,870		88,543			1,656	326,428	87	439,584	Bourbon.
Sixth Indiana	98,028	157,885	362,142		14,950	248,610	366,086	1,081,203	2,323,904	
Seventh Indiana	15,922		276,315					965,759	1,257,996	Spirits and whisky.
Fourth Iowa	127		25,248			7,451	38,563		71,389	
Second Kentucky	962,041								962,041	
Fifth Kentucky	5,333,441	161,530	346,782			28,610		9,396	5,879,759	Malt whisky.
Sixth Kentucky	623,999	190,835	15,353	65,908	43,350		495,204	2,340,122	3,774,771	Do.
Seventh Kentucky	1,491,752	123,252	2,336		1,506		10,354	161,213	1,790,413	Copper distilled and malt whisky.
Eighth Kentucky	1,033,244	31,644							1,064,888	
Maryland	225	1,004,975				110,484	274,012		1,389,696	
Third Massachusetts				1,011,097	75,885				1,086,982	
First Missouri	89,624	1,150	490,803		32,879	1,897	1,184,864	59,793	1,861,010	Corn whisky and whisky.
Sixth Missouri	125,754	2,446	365,734		5,329	948	557,266	11,865	1,069,342	
Nebraska	112,135	9,437	1,379,264				1,204,189		2,705,025	
New Hampshire				25,338					25,338	
Fifth New Jersey		358,422							358,422	
First New York			179,502		116,886		798,032	33,647	1,128,067	
Twenty-eighth New York	71,065	98,946	47,877	12,123	22,969	7,675	330,039	5,374	596,068	Malt whisky.
Fourth North Carolina		329		78				78,966	79,373	Corn whisky.
Fifth North Carolina								443,534	443,534	Do.
First Ohio	531,867	231,312	577,207		105,781	76,269	3,045,269	3,558,061	8,125,766	Copper distilled, corn, malt, and whisky.
Tenth Ohio	11,957	4,176							16,133	
Eleventh Ohio	6,906	4,717			11	258,163			269,797	
Eighteenth Ohio	5,719	33,559						933	40,211	Wheat and malt whisky.
Oregon	7,891	182							8,073	
First Pennsylvania		276,537						353	276,890	Do.
Ninth Pennsylvania		221,649				1,838			223,487	

Fifth Tennessee		92, 998						[illegible]	[illegible]	
Fourth Texas								39, 843	40, 357	Corn whisky.
Sixth Virginia	5, 794	144, 094						685, 054	778, 049	
West Virginia	496	180, 358						8, 516	8, 516	Do.
First Wisconsin	12, 993	23, 001	177, 068		3, 964	17, 001	170, 445	177, 167	149, 828	
									186, 854	
									581, 639	Kümmel, malt, and whisky.
Total	12, 190, 013	5, 148, 244	10, 487, 938	1, 114, 544	863, 288	1, 044, 586	28, 289, 687	11, 403, 511	70, 541, 811	
Total tax-paid during the year ended June 30, 1887	10, 102, 919	4, 722, 335	9, 817, 164	1, 027, 322	734, 373	2, 411, 527	27, 040, 494	10, 327, 169	66, 183, 303	

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INCREASED TAX-PAID WITHDRAWALS OF SPIRITS.

The quantity of spirits (70,541,811 gallons) withdrawn tax-paid fr distillery warehouses during the fiscal year ended June 30, 1888, is m than the quantity (66,183,303 gallons) withdrawn from distillery wa houses during the fiscal year ended June 30, 1887, by 4,358,508 gallo the increase being distributed among the different kinds known to t trade, as follows:

	Gallo
Increase in withdrawals of—	
Bourbon whisky	2,087,
Rye whisky	425,
Alcohol	670,
Rum	87,
Gin	128,
Pure, neutral, or cologne spirits	1,249,
Miscellaneous	1,076,
Total increase	5,725, 4
Decrease in withdrawals of—	
High wines	1,366,
Net increase over 1887	4,358, 5

If the quantity, 2,635,792 gallons (as stated by the Chief of the Bure of Statistics), of exported domestic spirits re-imported during the ye upon payment of a customs duty equal to the internal-revenue tax added, the quantity virtually withdrawn from distillery warehouses du ing the year ended June 30, 1888, is found to be 73,177,603 gallons, 4,777,655 more than during the year 1887, including the 2,216,645 ga lons re-imported and tax-paid during that year.

WITHDRAWAL OF PRODUCTS, BY MONTHS.

The quantity of each month's product of spirits in warehouse July 1887, which was withdrawn during the year ended June 30, 1888, shown in the following statement:

[In taxable gallons.]

Product of—	In warehouse July 1, 1887.	Withdrawn during the year ended June 30, 1888.	Remainin in warehouse Jun 30, 1888.
1884.			
Prior to June, 1884	1,443,100		
June	454,579		
July	175,530		
August	74,648		
September	54,509		
October	82,365		
November	182,039		
December	446,440		
1885.			
January	857,118		
February	1,428,134		
March	2,255,704		
April	2,638,075		
May	2,696,056		
Prior to June, 1885	12,788,297	10,894,775	1,893,5
June	1,481,537	698,485	783,0
July	397,123	234,742	162,3
August	220,934	140,562	80,3
September	237,912	120,304	117,6
October	485,376	145,099	340,2
November	939,878	291,469	648,4
December	2,155,928	635,178	1,520,7

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WITHDRAWAL OF PRODUCTS, BY MONTHS—Continued.

[In taxable gallons.]

Product of—	In warehouse July 1, 1887.	Withdrawn during the year ended June 30, 1888.	Remaining in warehouse June 30, 1888.
1886.			
January	2, 756, 634	542, 581	2, 214, 053
February	3, 153, 008	526, 570	2, 626, 438
March	4, 215, 242	596, 073	3, 619, 169
April	4, 110, 550	497, 138	3, 613, 412
May	4, 005, 151	483, 192	3, 521, 959
June	1, 710, 022	282, 351	1, 427, 671
July	434, 844	142, 366	292, 478
August	271, 599	120, 762	150, 837
September	431, 032	155, 633	275, 399
October	914, 559	270, 643	643, 916
November	1, 425, 107	377, 519	1, 047, 588
December	2, 511, 032	430, 567	2, 080, 465
1887.			
January	2, 930, 242	487, 753	2, 442, 489
February	3, 291, 950	590, 397	2, 701, 553
March	3, 948, 648	460, 202	3, 488, 446
April	4, 335, 521	595, 497	3, 740, 024
May	3, 535, 052	810, 687	2, 724, 365
June	2, 458, 091	1, 224, 730	1, 233, 361
Total	65, 145, 269	21, 755, 257	43, 390, 012

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DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSE DURING THE YEAR.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, LOST FROM DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1888.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Arkansas		18						1,489	1,507	Corn whisky.
First California	43						480	1,206	1,729	Whisky.
Connecticut					418				418	
Georgia		55						1,075	1,130	Corn whisky.
First Illinois	1,746		131		113		370	23,956	26,316	Whisky.
Fifth Illinois	23,762	1,005	223		8	4	1,674		26,676	
Eighth Illinois			75			12		218	305	
Thirteenth Illinois	159							3	162	
Sixth Indiana	8,330	17,814	19				51	25,074	51,288	
Seventh Indiana	1,148							63	1,211	Spirits and whisky.
Fourth Iowa	9		243			2,603	530		3,385	
Second Kentucky	111,294								111,294	
Fifth Kentucky	660,118	21,608	322			17		841	682,906	Malt whisky.
Sixth Kentucky	65,915	13,198		1,473	30			37,526	118,142	Do.
Seventh Kentucky	210,268	26,499	2					693	237,462	Copper-distilled and malt whisky.
Eighth Kentucky	138,781	4,061							142,842	
Maryland	30	170,534				428	1,945		172,937	
Third Massachusetts				19,379	362				19,741	
First Missouri	3,102	101	257				43	157	3,660	Corn whisky and whisky.
Sixth Missouri	6,646	124	574			8	640	195	8,187	
Nebraska	2,018	708	49						2,775	
New Hampshire				977					977	
Fifth New Jersey		11,903							11,903	
First New York					281		85	2,003	2,369	
Twenty-eighth New York	2,216	15,193		860	14		23	516	18,822	Malt whisky.
Fourth North Carolina				9				358	367	Corn whisky.
Fifth North Carolina								262	262	Do.
First Ohio	39,886	28,193	486		186	55	2,462	30,560	101,828	Copper distilled, corn, malt, and whisky.
Tenth Ohio	1,210	568							1,778	
Eleventh Ohio	516	372				4,557			5,445	
Eighteenth Ohio	331	2,988						105	3,424	Wheat and malt whisky.
Oregon	924	4							928	
First Pennsylvania		34,773						17	34,790	
Ninth Pennsylvania		23,761				236			23,997	
Twelfth Pennsylvania		2,255							2,255	

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Twenty-third Pennsylvania	.....	261, 889	.....	.....	.....	.....	.....	20, 975	282, 864	Corn whisky.
South Carolina	.....	.....	.....	.....	.....	.....	.....	400	400	
Second Tennessee	.....	23	.....	.....	.....	.....	.....	383	406	
Fifth Tennessee	.....	6, 969	.....	.....	.....	.....	.....	44, 191	51, 160	Do.
Fourth Texas	.....	.....	.....	.....	.....	.....	.....	597	597	
Sixth Virginia	113	15, 011	.....	.....	.....	.....	.....	.....	15, 124	
West Virginia	44	31, 577	.....	.....	.....	.....	.....	.....	31, 621	
First Wisconsin	1, 431	866	742	.....	57	448	323	67	3, 934	
Total	1, 280, 040	692, 070	3, 123	22, 698	1, 469	3, 368	8, 636	192, 983	2, 209, 327	
Lost by leakage during the year ended June 30, 1887	1, 019, 284	579, 386	6, 733	21, 763	1, 468	5, 834	14, 298	184, 970	1, 833, 681	

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSE.

The quantity of spirits (2,209,327 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse, is that portion of actual leakage in warehouse from packages withdrawn during the year which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880.

The following statement shows the quantity of spirits, as per original gauge, withdrawn from warehouse for all purposes during the stated period, and the amount and percentage of leakage allowed thereon under the provisions of the act named:

Year.	Total quantity withdrawn.	Leakage allowed.	Percentage of withdrawals.
	Gallons.	*Gallons.*	
1880	78,199,283	75,834	.096
1881	84,335,900	811,466	.962
1882	80,281,611	1,231,336	1.533
1883	83,291,190	2,291,013	2.750
1884	92,022,593	3,858,494	4.193
1885	a90,925,782	4,424,314	4.866
1886	b78,566,767	1,806,868	2.299
1887	70,782,951	1,833,681	2.591
1888	74,391,751	2,209,327	2.969

a Includes 7,750,696 gallons stamped for export not actually withdrawn.
b Includes 2,494,091 gallons stamped for export not actually withdrawn.

The increase of 375,646 gallons leakage allowed under section 17 of the act of May 28, 1880, over the quantity so allowed during the previous year, is distributed among the different kinds of spirits known to the trade as follows:

		Gallons.
Increase of leakage allowed for—		
Bourbon whisky		260,806
Rye whisky		112,684
Rum		935
Gin		6
High wines		2,534
Miscellaneous		7,963
Total increase of leakage		384,928
Decrease of leakage allowed for—	Gallons.	
Alcohol	3,610	
Pure, neutral, or cologne spirits	5,672	
Total decrease of leakage		9,282
Net increase of leakage allowed in 1888		375,646

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EXPORTATION OF DISTILLED SPIRITS.

The following statements show the quantities of spirits of different kinds withdrawn for export during the last two fiscal years:

1. BY DISTRICTS WITHDRAWN IN 1887.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
First California	190	240			
First Illinois			20,674		3,014
Fifth Illinois	31,284		492,789		
Eighth Illinois			15,182		
Sixth Indiana	293		55,331		
Seventh Indiana			34,873		
Second Iowa			a135,188		
Second Kentucky	1,782				
Fifth Kentucky	22,163	175			
Sixth Kentucky	8,344		839		
Seventh Kentucky	149,581	39,017			
Eighth Kentucky	4,123				
Maryland		886			
Third Massachusetts				755,147	
First Missouri					
Sixth Missouri			102,083		
Nebraska			12,988		
Third New Jersey		b850			
First New York					456
First Ohio	40	38			
Sixth Ohio			13,930		
Eleventh Ohio					
First Pennsylvania		118			
Ninth Pennsylvania					
Twenty-second Pennsylvania		292			
Twenty-third Pennsylvania					
Fifth Tennessee					
First Wisconsin					
West Virginia		5,910			
Total	c217,800	b47,535	a883,886	755,147	3,470
Withdrawn during year ended June 30, 1886	1,946,042	250,368	2,320,361	788,638	753

a69,019 gallons included in this table as pure spirits called "refined alcohol" in bonds taken in second district of Iowa and included in "Alcohol" in Table No. 4.

b24,352 gallons included in this table as miscellaneous called "rye whisky" in bonds taken in fifth district of Tennessee and included in "Rye whisky" in Table No. 4; 41 gallons included in this table as rye whisky called "whisky" in bonds taken in third district of New Jersey and included in "Miscellaneous" in Table No. 4.

c1,186 gallons included in this table as miscellaneous called "Bourbon whisky" in bonds taken in first district of Illinois and included in "Bourbon whisky" in Table No. 4.

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EXPORTATION OF DISTILLED SPIRITS—Continued.

1. BY DISTRICTS WITHDRAWN IN 1887—Continued.

[Quantities in taxable gallons.]

District and State.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
First California		809	(a)	1, 239
First Illinois		6, 899	b1, 186	31, 773
Fifth Illinois		44, 772		568, 845
Eighth Illinois				15, 182
Sixth Indiana		867	c428	56, 919
Seventh Indiana				34, 873
Second Iowa		d229, 188		364, 376
Second Kentucky				1, 782
Fifth Kentucky				22, 338
Sixth Kentucky			e1, 391	10, 574
Seventh Kentucky				188, 598
Eighth Kentucky				4, 123
Maryland		950		1, 836
Third Massachusetts				755, 147
First Missouri				
Sixth Missouri				102, 083
Nebraska		900		13, 888
Third New Jersey				839
First New York				456
First Ohio			a220	298
Sixth Ohio			f4, 113	18, 052
Eleventh Ohio				
First Pennsylvania				118
Ninth Pennsylvania				
Twenty-second Pennsylvania				292
Twenty-third Pennsylvania				
Fifth Tennessee			gh24, 352	24, 352
First Wisconsin				
West Virginia				5, 910
Total		d284, 385	ga31, 690	2, 223, 913
Withdrawn during year ended June 30, 1886	2, 222	323, 967	14, 305	5, 646, 656

a 1,186 gallons included in this table as miscellaneous called "Bourbon whisky" in bonds taken in first district of Illinois and included in "Bourbon whisky" in Table No. 4.

b Whisky.

c Whisky and barley.

d 69,019 gallons included in this table as pure spirits called "Refined alcohol" in bonds taken in second district of Iowa and included in "Alcohol" in Table No. 4.

e Whisky and malt whisky.

f Corn whisky.

g 24,352 gallons included in this table as miscellaneous called "Rye whisky" in bonds taken in fifth district of Tennessee and included in "Rye whisky" in Table No. 4; 41 gallons included in this table as rye whisky called "Whisky" in bonds taken in third district of New Jersey and included in "Miscellaneous" in Table No. 4.

h Bowen and Shamrock.

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EXPORTATION OF DISTILLED SPIRITS—Continued.

2. BY DISTRICTS WITHDRAWN IN 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
First California	414								414	
First Illinois										
Fifth Illinois			195,687				11,256		206,943	
Eighth Illinois										
Sixth Indiana			2,179					210	2,389	
Seventh Indiana			5,705						5,705	
Fourth Iowa						6,952			6,952	
Second Kentucky	399								399	
Fifth Kentucky	23,532	3,182							26,714	
Sixth Kentucky	9,909							3,683	13,592	Malt whisky
Seventh Kentucky	124,197	96,236							220,433	
Eighth Kentucky	11,608								11,608	
Maryland		17,513					8,704		26,217	
Third Massachusetts				800,534					800,534	
First Missouri	215		16,245						16,460	
Sixth Missouri			33,477						33,477	
Nebraska			29,277				44,338		73,615	
First New York			1,117		568		3,046	1,737	6,468	
Twenty-eighth New York		9,566							9,566	
First Ohio	556	3,155						6,387	10,098	Copper-distilled corn, malt, and whisky.
Twenty-third Pennsylvania		17,419						41	17,460	
Fifth Tennessee		14,128							14,128	
West Virginia		11,033							11,033	
Total	170,830	172,232	283,687	800,534	568	6,952	67,344	12,058	1,514,205	
Withdrawn during the year ended June 30, 1887	217,860	47,535	383,886	755,147	3,470		284,385	31,690	2,223,913	

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EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS, IN 1887.

[Quantities in taxable gallons.]

Ports to which exported.	Alcohol.					Pure, neutral, or cologne spirits.				
	New York.	Brownsville.	Boston.	El Paso.	Laredo.	San Francisco.	New York.	New Orleans.	Port Huron.	Philadelphia.
Aspinwall, Central America	148,351									
Australia							4,472			
Barcelona, Spain	1,484						7,016			
Bilbao, Spain	63,921						4,464			
Belfast, Ireland	8,640									
Bermudas	1,699						8,880			
Bluefields, Central America	7,742									950
Boco del Toro, Central America	1,769									
Bristol, England							860			
Colon, Central America	77,945									
Gibraltar, Spain	17,398									
Glasgow, Scotland	4,400						11,759			
Greytown, Central America	17,270									
Japan	23,231									
Kahoolawe, Sandwich Islands						90				
Las Palmas, Canary Islands	52,238									
Leith, Scotland	6,880									
Liverpool, England	8,700						21,946			
Livingston, Central America	1,703							867		
London, England	46,635						114,085			
Marseilles, France	125,456									
Matamoros, Mexico		38,717								
Melbourne, Australia	13,833						9,024			
Montevideo, South America	67,194									
Nuevo Laredo, Mexico					6,981					
Nogales, Mexico						273				
Panama, Central America	64,249									
Paso del Norte, Mexico	864			431						
Ponce, Porto Rico	2,146									
Port au Prince, Hayti	4,766									
Porto Bello, Brazil	6,068									
Port Said, Egypt	6,890									
Prescott, Canada									20,828	
Rufisque, Africa			8,717							
San Juan del Sur, Central America						446				
Santa Cruz, Canary Islands	3,455									
Santa Cruz de Teneriffe, Canary Islands	15,524									
St. Pierre, St. Pierre and Miquelon			13,004							
St. Thomas, West Indies	12,064						5,400			
Sydney, Australia	430						3,060			
Yokohama, Japan	72,119						946			
Total	865,055	38,717	21,721	431	6,981	809	191,912	867	20,828	950

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EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS, IN 1887—Continued.

[Quantities in taxable gallons.]

Ports to which exported.	Bourbon whisky.							
	San Francisco.	New York.	Laredo.	Boston.	El Paso.	Nogales.	Brownsville.	New Orleans.
Aspinwall, Central America		263						
Bermudas		90,274						
Bordeaux, France		20						
Bremen, Germany		101,872						
Guaymas, Mexico						119		
Honolulu, Sandwich Islands				2,631				
London, England		4,228						
Matamoros, Mexico							440	800
Nuevo Laredo, Mexico			208					
Nogales, Mexico						42		
Paso del Norte, Mexico		207			1,547			
Rotterdam, Netherlands		78						
St. John, Canada				3,162				
St. Thomas, West Indies		11,554						
Victoria, Canada	293							
Yokohama, Japan	1,248							
Total	1,541	208,496	208	5,793	1,547	161	440	800

Ports to which exported.	Rye whisky.			Rum.		Gin.	Miscellaneous.		
	San Francisco.	New York.	Philadelphia.	New York.	Boston.	New York.	New Orleans.	New York.	Boston.
Alexandria, Egypt				18,173					
Aspinwall, Central America		371							
Bermudas		24,228							
Bluefields, Central America		167	73				457		
Bristol, England		31,517							
Cadiz, Spain						118			
Cape Coast, Africa					131,000				
Colon, Central America		86					448	41	
Constantinople, Turkey					2,915				
Elmina, Africa					324,148				
Grand Bassam, Africa					136,165				
Hamburg, Germany									
Havana, Cuba		38						44	
Havre, France		168							
Honduras		431							
Honolulu, Sandwich Islands									4,113
Liverpool, England					30,672				
Livingston, Central America		198					442		
London, England		1,693				3,014			
Rio Grande do Sul, Brazil		214							
San Juan del Sur, Central America	240								
Santo Tomas, Central America							220		
Sierra Leone, Africa					86,860				
Smyrna, Turkey					25,154				
St. Andrews, Canada						338			
St. Thomas, West Indies		12,422							
Truxillo, Central America							428		
Total	240	71,533	73	18,173	736,974	3,470	1,995	85	4,113

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EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS, IN 1888.

[Quantities in taxable gallons.]

Ports to which exported.	Alcohol.					Pure, neutral, or cologne spirits.	
	New York.	Boston.	Laredo.	Brownsville.	El Paso.	New York.	Port Huron.
Aspinwall, Central America	14,063						
Bermudas	258					11,750	
Bluefields, Central America	858						
Boco del Toro, Centra America	2,179						
Colon, Central America	20,058						
Greytown, Central America	9,405						
Livingston, Central America	4,807						
Matamoros, Mexico				33,667			
Melbourne, Australia						5,570	
Montevideo, South America	13,901						
Nuevo Laredo, Mexico			11,604				
Panama, Central America	10,742						
Paso del Norte, Mexico					5,728		
Ponce, Porto Rico	4,272						
Port au Prince, Hayti	879						
Prescott, Canada							37,386
Santa Cruz de Teneriffe, Canary Islands	8,680						
St. Pierre, St. Pierre and Miquelon	19,050	47,753					
St. Thomas, West Indies	8,642					5,686	
St. Andrews, Canada	859						
Sarnia, Canada							6,952
Yokohama, Japan	66,102						
Total	184,845	47,753	11,604	33,667	5,728	23,006	44,338

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EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS, IN 1888.

[Quantities in taxable gallons.]

Ports to which exported.	Bourbon whisky.										
	New York.	Boston.	Laredo.	St. Vincent.	El Paso.	Port Huron.	Port Townsend.	San Francisco.	San Diego.	Eagle Pass.	New Orleans.
Bermudas	67,442										
Bluefields, Central America	209										771
Bremen, Germany	75,469										
Belize, Honduras											1,619
Colon, Central America											791
Cartago, Central America											202
Ensenada, Mexico									407		
Honolulu, Sandwich Islands		2,482									
Hamburg, Germany	1,814										
Livingston, Central America											291
London, England	427										
Marseilles, France	41										
Matamoros, Mexico											382
Mexico, Mexico					1,144						
Nuevo Laredo, Mexico			787								
Paso del Norte, Mexico					2,971						
Port Limon, Central America											214
Piedras Negras, Mexico					414					836	
Rotterdam, Netherlands	424										
St. Thomas, West Indies	2,021										
St. John, Canada		3,225									
Victoria, Canada				3,114			559				
Vera Cruz, Mexico	169										
Waterloo, Canada						2,164					
Yokohama, Japan								633			
Tax paid at port of export					216						191
Total	148,016	5,708	787	3,114	4,745	2,164	559	633	407	836	3,861

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EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS, IN 1888.

[Quantity in taxable gallons.]

Ports to which exported.	Rye whisky.					Rum.		
	New York.	Baltimore.	Boston.	El Paso.	Philadelphia.	Boston.	New York.	[illegible]
Alexandria, Egypt							4,500	
Bermudas	76,091							
Bordeaux, France	36							
Bremen, Germany	29,671	36,148						
Colon, Central America								
Cape Coast, Africa						272,979		
Constantinople, Turkey						4,419		
Elmina, Africa						253,833		
Greytown, Central America	44							
Grand Bassam, Africa						83,784		
Honolulu, Sandwich Islands			3,115					
Hamburg, Germany	13,190							
Havana, Cuba	43							
Havre, France	314							
Liverpool, England		39			179	80,175		
London, England	629	20						
Marseilles, France	40							
Paso del Norte, Mexico				312				
St. Thomas, West Indies	11,585							
St. John, Canada						4,977		
Sierre Leone, Africa						27,428		
Smyrna, Turkey						52,303		
Shanghai, China	199							
Vera Cruz, Mexico	346							
Tax paid at port of export	231							
Total	132,419	36,207	3,115	312	179	794,898	4,500	[illegible]

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS, IN 1888.

[Quantities in taxable gallons.]

Ports to which exported.	Gin.	High wines.	Miscellaneous.				
	New York.	New York.	Boston.	New Orleans.	El Paso.	St. Vincent.	[illegible]
Antwerp, Belgium	336						
Bermudas							[illegible]
Bluefields, Central America				2,141			
Colon, Central America				210			
Honolulu, Sandwich Islands			5,458				
Hamburg, Germany		6,952					
Livingston, Central America				898			
Mexico, Mexico					41		
Paso del Norte, Mexico					884		
Port Limon, Central America				440			
St. Andrews, Canada	232						
Victoria, Canada						131	
Total	568	6,952	5,458	3,599	925	131	[illegible]

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SPIRITS REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

Year.	Taxable (proof) gallons exported.	Percentage of production.	Year.	Taxable (proof) gallons exported.	Percentage of production.
1873	2,358,630	3.45+	1881	15,921,482	13.52+
1874	4,060,160	5.90+	1882	8,092,725	7.64+
1875	587,413	0.96+	1883	5,326,427	7.19+
1876	1,308,900	2.25+	1884	9,586,738	12.70+
1877	2,529,528	4.22+	1885	10,671,118	14.24+
1878	5,499,252	9.80+	1886	5,646,656	7.02+
1879	14,837,581	20.63+	1887	2,223,913	2.85+
1880	16,765,666	18.55+	1888	1,514,205	2.15+

The falling off in exportations in 1888, as compared with 1887, is due mainly to the decreased withdrawals for export of alcohol and pure, neutral, or cologne spirits, and is distributed as follows:

Decrease in withdrawals of—	Gallons.
Bourbon whisky	46,970
Alcohol	600,199
Gin	2,902
Pure, neutral, or cologne spirits	217,041
Miscellaneous	19,632
Total decrease	886,744

Increase in withdrawals of—	Gallons.
Rye whisky	124,697
Rum	45,387
High wines	6,952
Total increase	177,036
Net decrease from 1887	709,708

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSE FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
First California				1,509	1,509
First Illinois			3,347	609	3,956
Fifth Illinois			11,105	571	11,676
Eighth Illinois			261		261
Sixth Indiana		188	170		358
Seventh Indiana			85		85
Fifth Kentucky	631		90		721
Sixth Kentucky			426		426
Maryland			84	169	253
First Missouri			86		86
Nebraska			485		485
First New York			1,296		1,296
Twenty-eighth New York			1,268		1,268
First Ohio			2,394		2,394
Twenty-third Pennsylvania		666			666
First Wisconsin			174		174
Total	631	854	21,271	2,858	25,614
Withdrawn for scientific purposes and for the use of the United States during year ended June 30, 1887	402	720	18,673	1,373	21,168

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INCREASED WITHDRAWALS OF SPIRITS FOR SCIENTIFIC PURPOSES AND USE OF THE UNITED STATES.

The above table shows an increase of spirits withdrawn for scientific purposes and for the use of the United States of 4,446 gallons over the quantity so withdrawn in the fiscal year ended June 30, 1887, as follows:

	Gallons
Bourbon whisky	22[illegible]
Rye whisky	13[illegible]
Alcohol	2,59[illegible]
Pure, neutral, or cologne spirits	1,48[illegible]
Total increase	4,44[illegible]

TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

STATEMENT OF THE QUANTITY OF SPIRITS WITHDRAWN FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate
Fifth Illinois			25,817	44,059		69,87[illegible]
Fourth Iowa				4,730		4,73[illegible]
Fifth Kentucky	2,705					2,70[illegible]
Twenty-third Pennsylvania		389			1,901	2,29[illegible]
Total	2,705	389	25,817	48,789	1,901	79,60[illegible]
Transfers to manufacturing warehouses during year ended June 30, 1887	1,621		13,919	211,737	1,929	229,20[illegible]

DECREASED TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

As compared with transfers in 1887, the above table shows a decrease of 149,605 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

		Gallons
Decrease in—		
Pure, neutral, or cologne spirits		162,948
Miscellaneous		28
Total decrease		162,976
Increase in—		
Bourbon whisky	1,084	
Rye whisky	389	
Alcohol	11,898	
Total increase		13,371
Net decrease		149,605

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METHYLATED SPIRITS.

Inquiry having been made at this office by members of Congress as to the practicability of withdrawing spirits from distillery warehouses free of tax for use in the mechanical arts, and protecting the revenue against fraud by methylating the spirits in bonded warehouses established for the purpose, the microscopist of this office was requested to make experiments in the chemical laboratory for the purpose of ascertaining whether such spirits could be demethylated. It appears from his report herewith that he has succeeded, by the use of a small still, in separating the methyl or wood alcohol, from the ethyl or taxable alcohol; and in deodorizing a portion of the ethyl alcohol through the use of bone-black and other chemical substances.

It may be urged that if the demethylation can not be accomplished without the use of a still, the operator is readily liable to detection because of the special surveillance required by the internal-revenue laws in the matter of stills and distilling, but I do not take this view of the case. The internal-revenue laws do not prohibit the use of stills by persons other than distillers of spirits, and, as a matter of fact, many druggists and others use stills on their premises. It is true that these laws prohibit the making of a mash fit for the distillation of spirits except on the premises of a distiller, brewer, or vinegar manufacturer. It is also true that the process of mashing is readily discoverable by the peculiar smell which pervades the premises on which the business is conducted, but the process of demethylation does not involve any process of mashing or fermenting, nor the use of the large still which even the smallest distillers who produce spirits from a mash are compelled to use. The still used in this office was among the smallest of the stills which druggists and others, not distillers, are permitted to use.

REPORT OF THE MICROSCOPIST ON METHYLATED SPIRITS.

The question whether methyl or wood alcohol can be separated from methylated spirits, by distillation or otherwise, and leave the ethyl alcohol contained therein in such a state of purity that it can be placed on the market at a profit, has been the subject of several investigations by special committees in England and Germany, and of one in this country.

The English committee, consisting of Professors Graham, Hofmann, and Redwood, in their reports of July 24, 1854, and January 3, 1855, reached the conclusion that there was no economical method then known for separating the two alcohols, and that the presence of a very small quantity of methyl alcohol rendered the mixture unpalatable; they recommended the use of purified wood naphtha for this purpose.

In Germany the subject has been investigated by Kraemer, Gerick, and Dietze. They recommended the use of the first and last very impure products obtained in the distillation of crude wood spirits.

Drawing their information from the reports of these committees most writers of text-books on the subject declare that methylated alcohol can not be made drinkable by any commercial process. These conclusions being based on the results of laboratory experiments, where no distilling apparatus approaching the perfection of a modern column still for differentiating and separating liquids of different boiling points were employed, should not be regarded as final.

As the English law and regulations against any attempt at removing or purifying the methyl are very stringent, it may be inferred that such attempts have been successfully made.

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Methyl alcohol is the lowest form of the alcohol series, and when pure is a colorless, mobile liquid, having a vinous smell closely resembling that of ethyl alcohol. It has a specific gravity of 0.8142 at 0° C. (32° F.) (Kopp.). The boiling point, as stated by various observers, varies from 58.6° to 66.5° C. (137° to 152° F.), owing to the great difficulty of obtaining it in a perfectly anhydrous condition. The difference between the densities of mixtures of methyl alcohol and ethyl alcohol with the same proportions of water is so small that the tables ordinarily used for the latter may be employed for most purposes in ascertaining the strength of the former.

Methyl alcohol is miscible in all proportions with water, ethyl alcohol, and ether. In its solvent and chemical properties it closely resembles ethyl alcohol.

Wood naphtha, pyroxylic spirits, is the name given to the impure commercial methyl alcohol. It is a very complex liquid, containing variable proportions of methyl alcohol, acetone, methyl acetate and formate, allyl alcohol, aldehyde, water, etc. The best commercial wood naphtha contains about 95 per cent. of methyl alcohol, the common varieties from 75 to 90 per cent., and sometimes going as low as 30 to 40 per cent. It has a very characteristic odor, and if taken internally will generally produce nausea and other deleterious effects. Pure methyl alcohol, however, is free from these objections. Cases may be cited from the English court reports and daily papers where persons habitually drank methylated alcohol without any other toxic effect than that common to ethyl alcohol.

The higher alcohols, propyl, etc., have a greater toxic effect than ethyl alcohol. Brockhaus has recently personally investigated the effects of propyl, butyl, and amyl alcohols on the system. He found the disagreeable symptoms, giddiness, nausea, etc., to increase with the molecular weights of the alcohols, and amyl alcohol itself proved to be a very violent poison.. According to the experiments of Rabuteau, amyl alcohol is fifteen times as intense as ethyl alcohol, and is even fatal in small doses. Amyl alcohol is one of the chief constituents of fusel oil.

An addition of 10 per cent. of wood naphtha to ethyl alcohol lowers the boiling point of the mixture 3.3° C. (6° F.) (Ure.)

Ethyl alcohol, spirits of wine, ordinary or grain alcohol is next to methyl alcohol in the ascending order of the alcohol series, is the alcohol on which the internal-revenue tax is levied, and is the alcohol with which most people are familiar. It is a limpid, colorless liquid, of a hot pungent taste, and has a peculiar pleasant smell. According to Mendelejeff, absolute alcohol boils under the normal pressure at 78.3° C. (173° F.), and has a specific gravity of 0.80625 at 0° C. (32° F.) compared with water at its maximum density 4° C. Dr. E. R. Squibb, of Brooklyn, N.-Y., in 1884 obtained alcohol of a specific gravity lower than that recorded by any previous observer, viz., 0.80257 at 4° C., or 0.80591 at 0° C. compared with water at its maximum density (4° C.).

Ethyl alcohol is miscible with water in all proportions, a considerable evolution of heat and contraction in bulk taking place on admixture. It is nearly impossible to remove the last traces of water, owing to the tendency of alcohol to quickly absorb moisture from the air. It is a powerful solvent for fluid and solid bodies, both organic and inorganic. It absorbs many gases with considerable avidity. As found on the market, ethyl alcohol often contains traces of higher homologues, of aldehyde and acetic acid, of volatile oils, of various fixed impurities, both organic and inorganic, and is more or less mixed with water.

In September, 1882, a committee of the National Academy of Sciences, consisting of Profs. Ira Remsen, C. F. Chandler, and G. F. Barker, in their report on methylated spirits to the honorable Green B. Raum, Commissioner of Internal Revenue, reached the following conclusions:

"That by treating the mixtures of ethyl alcohol and wood spirits (in the proportion proposed in the bill now before Congress) with bone-black, filtering, adding a caustic alkali—as, for example, caustic potash—and then distilling with the aid of the Hempel tube, the principal product obtained is nearly free from methyl alcohol, and that the odor and taste of this product are not very marked. At the same time, even in the best product thus obtained, the odor and taste characteristic of wood naphtha can be detected, though only with difficulty, by those who are unskilled in such matters. We believe that the method employed by us which gave the best product could be applied economically on the large scale, and a product fully as good as our best, if not better than it, might thus be obtained." (Senate Mis. Doc. No. 85, Forty-eighth Congress, first session, 1884, p. 62.)

They submitted their best specimens to some dealers in alcohol and alcoholic beverages and were informed that the purified product might easily be used in the manufacture of low-grade whiskies and rum.

The committee used in their experiments a Hempel tube to represent, on a laboratory scale, the column still used by the manufacturers of alcohol. "This consists of a glass tube about 1½ inches in diameter, and 3 feet long, filled with glass beads. The tube is inserted in the cork of the distilling-flask, and the vapor of the distilled sub-

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stance is caused to pass through the tube before it reaches the condenser." (*Loc. cit.*, p. 61.)

Although no mention is made in their report of the quantity of alcohol used in their experiments, I think it may be assumed that the quantity employed in any one experiment was less than 1 gallon.

In the experiments conducted in the laboratory of this office a small 3-gallon still, steam jacketed, by which means the temperature was kept well under control, and furnished with a column head having a series of diaphragms which offered more or less condensing surface, according to the set used, was employed. Such a still conforms more to the large column still used by manufacturers than the Hempel tube employed by the committee.

The column head is 1 foot high and 2 inches inside diameter. The set of diaphragms, which can be inserted in the head, divide the space into from seven to twenty-one equal parts. The vapors are thus partially condensed and drop back into the lower part or boiler. The whole apparatus is made of the best tinned copper and is provided with a block-tin worm. Openings for thermometers in the boiler and at the top of the column are made which can be closed with corks. The apparatus worked very satisfactorily, and quantities distilled by it were large enough to determine what might be done for commercial purposes.

The ethyl alcohol used in the experiments was purchased from a firm of large chemical dealers in New York; it was slightly colored from tannin and other extractive matter derived from the barrel in which it was kept, had a specific gravity, by the hydrometer standardized at 60° F., at 62° F. of .823, corresponding to a content of 93.40 per cent. absolute alcohol by volume.

The wood naphtha, methyl alcohol, pyroxylic spirit, was purchased from the same firm; it was highly colored and had a specific gravity of .841 at 61° F., corresponding to a content of 87.85 per cent. alcohol by volume.

The methylated spirit was made, at room temperature, by taking 90 per cent. by volume of the ethyl alcohol and 10 per cent. by volume of the wood naphtha, the proportions used in Great Britain; the mixture was colored by the latter to a considerable extent, and had a specific gravity of .825 at 62° F., 92.75 per cent. by volume of absolute alcohol.

The methylated spirit so prepared was the starting-point of all the experiments.

A larger loss of alcohol was experienced than would happen on a commercial scale, owing first, to the high temperature of the laboratory, which ranged from 90° to 75° F. during most of the experiments, causing loss by excessive evaporation; second, to the mechanical retention in the pores of the bone-black of a considerable volume of the alcohol, as there was no means in the laboratory for filtering under pressure; and third, to the tank water employed for condensation not being cool enough to thoroughly condense the alcoholic vapors, although the distillation was purposely conducted very slowly.

The results obtained are stated in percentages of the original volume of methylated spirit taken for the experiment and of the total volume of product obtained by distillation.

The bone-black, used for filtration, was ground moderately fine and placed in a percolator having a piece of fine copper gauze at the bottom on which was first placed some coarse bone-black, then the fine. By proportioning the coarse and the fine a mechanical filter was obtained that would allow of a more or less rapid filtration. By the use of long and narrow columns a greater surface was presented, thus allowing the bone-black to more fully act on the alcohol. One pound of bone-black was used to one gallon of alcohol.

The liter (1.056 quarts) was used as the standard volume for all measurements, thus permitting of the easy reading of percentages by volume at any course of the experiments.

FIRST EXPERIMENT.

Ten liters of the methylated alcohol were taken and filtered over bone-black. By this treatment the greater part of the disagreeable odor and all the color were removed. The alcohol was passed only once over the bone-black. The filtered alcohol was then placed in the still, steam turned on, and the distillate received in suitable vessels.

The first 12.50 per cent. of the original volume (16.125 per cent. of the total volume of distillate) contained the greater part of the wood naphtha. Specific gravity .823 at 63° F. = 93.45 per cent. of absolute alcohol by volume. This can be used for the manufacture of varnish or burning in lamps. The middle portions of the distillate, 47.50 per cent. of the original volume (61.275 per cent. of volume of distillate) were saved, and are nearly free from the odor and taste of the wood naphtha. The specific gravity varied from .8215 at 60° F., 93.60 per cent. alcohol by volume, to .8255 at 60° F., 92.45 per cent. alcohol by volume in the different portions. The last portions of the distillate, 17.50 per cent. of the original volume (22.575 per cent. of volume of distillate) had a disagreeable odor and taste, and were rejected.

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Ten gallons of methylated alcohol, of 92.75 per cent. of absolute alcohol by volum would be equal to 18.50 gallons of proof spirits. These would yield by this exper ment 5.5 proof gallons of alcohol that would be rejected, and 8.85 proof gallons fairly demethylated alcohol.

SECOND EXPERIMENT.

Ten liters of the methylated alcohol were treated with 2.5 per cent. of recently bur quicklime, coarsely powdered, with frequent agitation for twenty-four hours. Th treatment had the effect of intensifying the yellow color. The alcohol was then fi tered first through paper to remove the lime, and then through bone-black, whic decolorized it. The filtrate was treated with 0.1 per cent. permanganate of potas dissolved in water, and allowed to stand for twenty-four hours, when it was filtere through paper and bone-black and distilled.

The treatment with lime raised the specific gravity from .8244 at 60° F., 92.75 p cent. of alcohol by volume to .8215 at 60° F., 93.60 per cent. by volume. The add tion of the watery solution of permanganate, however, lowered it to .8272 at 60° F 91.95 per cent. before it was placed in the still. Through the breaking of a flask, ov 4 liters of this filtrate were lost, so that no percentage results are given.

The first and last portions of the distillate were received separate from the midd portions.

The middle portion of this distillate has such a faint taste and odor of the woo naphtha as to be nearly indistinguishable. Specific gravity .8314 at 60° F., 90.75 p cent. of alcohol by volume.

THIRD EXPERIMENT.

This was a repetition of the second experiment, except that the quantity of pe manganate of potash was increased to 0.2 per cent.

The first 12.50 per cent. of the original volume (10 liters of 92.75 per cent. alcohol (15.74 per cent. of the total volume of distillate) had a specific gravity of .8304 at 6 F., 91 per cent. of alcohol by volume, and was rejected.

The middle portions of the distillate, 57.50 per cent. of the original volume (72. per cent. of the volume of distillate) was very nearly tasteless. The specific gravi varied from .8367 to .8437 at 60° F., 89.10 to 86.90 per cent. of alcohol by volume.

The last 9.40 per cent. of the original volume (11.83 per cent. of the volume of di tillate) was rejected. As soon as the distillate began to have an offensive odor t steam was turned off the still. The last portion of the distillate, 6.25 per cent. of t original volume (7.87 per cent. of the distillate) had a specific gravity of .8491 at 6 F., 85.10 per cent. of alcohol by volume. The contents of the still, 3.15 per cent. of t original volume (3.96 per cent. of the distillate) had a specific gravity of .9324 at 6 F., 51 per cent. of alcohol by volume.

Ten gallons of methylated alcohol of .8244 specific gravity at 60° F., 92.75 per cen of alcohol by volume (18.50 gallons of proof spirit) would yield by this experime 10.20 proof gallons of alcohol that is drinkable, and 3.66 proof gallons of alcohol th has a decided taste.

FOURTH EXPERIMENT.

Five liters of the methylated alcohol were treated with 2.5 per cent. caustic lim for twenty-four hours, filtered through paper, then diluted with 40 per cent. of i volume of distilled water, filtered over bone-black, treated with 0.1 per cent. permanganate of potash for twenty-four hours, filtered over paper, then over bon black. The filtrate had a specific gravity of .8261 at 60° F., 89.30 per cent. of alc hol by volume.

The first portion of the distillate had a specific gravity of .8537 at 60° F., 83.60 pe cent. of alcohol by volume, and was rejected.

The middle portion of the distillate had a specific gravity varying from .8617 t .8700 at 60° F., 80.75 per cent. to 77.70 per cent. of alcohol by volume, and was th one most nearly free from smell and taste thus far produced.

The distillation was then stopped, and the contents of the still removed when suff ciently cool. This portion had a specific gravity of .9735 at 60° F., 22.45 per cent. alcohol by volume.

FIFTH EXPERIMENT.

Twelve liters of the methylated alcohol were taken and first filtered over bon black; the bone-black used in the third experiment for filtering the alcohol aft treatment with permanganate was used for this purpose.

The filtrate was then treated with 2.5 per cent. of freshly burnt quicklim coarsely powdered, for forty-eight hours (a Sunday intervening), then filtere through paper to remove the lime, and afterwards through a fresh portion of bon

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black. This was then treated with 0.2 per cent. of permanganate of potash dissolved in water, and allowed to stand for twenty hours; then filtered over paper and finally over fresh bone-black. It was then distilled. It had a specific gravity of .834 at 60° F., 89.95 per cent. of alcohol by volume. The distillate was received in small quantities, so as to keep it more distinctly separated. The first portion of the distillate, 8.333 per cent. of the original volume (11.111 per cent. of the volume of distillate), had a specific gravity of .8258 at 60° F., 92.35 per cent. of alcohol by volume. It has a faint disagreeable odor of the wood naphtha.

The next portion of the distillate, 4.166 per cent. of the original volume (5.555 per cent. of the volume of distillate), had a specific gravity of .8258 at 60° F., 92.35 per cent. of alcohol by volume. It did not smell as strong as the first portion. The next portion of the distillate, 4.166 per cent. of the original volume (5.555 per cent. of the volume of distillate), had a specific gravity of .8271 at 60° F., 91.95 per cent. of alcohol by volume. This had a very slight peculiar taste.

The next portion of the distillate, 4.166 per cent. of the original volume (5.555 per cent. of the volume of distillate), had a specific gravity of .8268 at 60° F., 92.05 per cent. of alcohol by volume. The next six portions of the distillate, each 8.333 per cent. of the original volume (11.111 per cent. of the volume of distillate), ranged in specific gravity from .8285 to .8405 at 60° F., 91.55 to 87.99 per cent. of alcohol by volume, and with the two preceding portions are drinkable.

The last portion of the distillate, 4.166 per cent. of the original volume (5.555 per cent. of the volume of distillate), had a specific gravity of .8488 at 60 °F., 85.25 per cent. of alcohol by volume. This has a slight disagreeable taste and odor. On the basis of this experiment 10 gallons of the methylated alcohol of 92.75 per cent. of alcohol by volume (18.50 gallons of proof spirits) would yield 10.50 proof gallons of drinkable alcohol, and 3.03 proof gallons of alcohol fit for varnish or burning purposes.

Recapitulation of results of experiments on the basis of 10 gallons of methylated alcohol of .8244 specific gravity, at 60° F., 92.75 per cent. of alcohol by volume, 18.50 gallons of proof spirits being used, stated in proof gallons:

Experiment.	1	3	5
Middle (drinkable) portion of distillate	8.84	10.20	10.50
First (rejected) portion of distillate	2.34	2.28	2.32
Last (rejected) portion of distillate	3.17	1.38	.71
Loss by treatment	4.15	4.64	4.97

CONCLUSION.

From the results of these experiments I am led to the conclusion that a 10 per cent. methylated spirit can be so purified, at a moderate cost for materials and apparatus, that the great majority of purchasers would fail to detect the slight odor or taste of the methyl alcohol in the treated and distilled product, and would find it still more difficult in the artificial liquors.

The mere mechanical filtration over bone-black so deodorizes and decolorizes the methylated alcohol that a sufficiently prolonged treatment gives a filtrate that is nearly free from the smell or taste of the wood naphtha. On subjecting such a filtrate to the action of freshly burnt quicklime and again filtering over bone-black and then distilling, a product is obtained that has but the faintest taste of the methyl. Probably if the middle portion of such a distillate was diluted with about 40 per cent. of its volume of water, filtered over bone-black and redistilled, a product would be obtained that would compare favorably with most cologne spirits.

The time at my disposal has not been sufficient to allow of carrying out modifications which have suggested themselves as the experiments progressed, especially where all the different distillates have been saved and measured in working quantitatively. No doubt filtration of the different distillates over bone-black would further improve them, *i. e.*, render them more nearly tasteless.

From the middle portions of all these distillates artificial Bourbon whiskies have been prepared. A Bourbon whisky used by rectifiers for blending was procured from the collector at Lexington, Ky. The alcohols were first diluted with water until they had the same specific gravity as the whisky, viz, .9315 at 60° F. The diluted alcohol was then mixed with one-third its volume of whisky. Being so recently made, these samples have a decidedly "raw" smell and taste.

From the middle portion of the distillate of the fifth experiment an artificial brandy and a rye whisky have been made in the same manner as the Bourbon, viz., by dilution to the same alcoholic strength and mixture in the proportion of two-thirds alcohol to one-third liquor. The cognac brandy and rye whisky being old and of a delicate flavor, the artificial samples allow of the more accurate judging whether the alcohol imparts any disagreeable taste or smell.

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COST OF TREATMENT.

Fifty dollars would be a very liberal estimate for the total cost of plant required for treating 10 gallons of methylated alcohol at one time.

A 10-gallon still, made of heavily-tinned copper, with column head and set of diaphragms, with block-tin condenser, costs	$30.00
A Fletcher solid-flame gas-burner, consuming 35 cubic feet of gas per hour, costs	2.00
(A kerosene or ordinary coal stove may be used, instead of gas, at less expense.)	
Three stoneware filtering cylinders of 7¼ gallons capacity, 34 inches high, 8¼ inches wide, cost $3.75 each	11.25
Four tin funnels, 1 gallon capacity, cost 30 cents each	1.20
Four tin cans, 5 gallons capacity, cost 33 cents each	1.32
Outfit of measures, United States standard	1.00
Thermometer	.75
Filter paper and rubber tubing	2.00

This estimate is evidently higher than ordinary practice would call for, being more suitable for the requirement of laboratory work.

On the basis of the results obtained in the fifth experiment, the treatment there indicated being pursued on 10 gallons of methylated alcohol at one time, the cost based on the actual retail price paid for the materials and $50 for plant, and the profit may be stated as follows:

9 gallons of ethyl alcohol, 95 per cent., $2.40—1.70, present tax, equals 70 cents per gallon	$6.30
1 gallon wood napththa, methyl alcohol	1.35
10 pounds bone-black, granular, 8 cents per pound	.80
1 ounce permanganate of potash, 8 cents per ounce	.08
2 pounds quicklime, 1 cent per pound	.02
Cost of 35 cubic feet of gas, for six hours, at $1.25 per thousand	.26
1 per cent. cost of plant	.50
Total	9.31
Would yield—	
3 proof-gallons methylated alcohol, at 50 cents	1.50
10.5 proof-gallons demethylated alcohol, at $1	10.50
	12.00
Profit	2.69

This profit would be further increased by the additional amount of methylated alcohol recovered from the saturated bone-black by distillation. The bone-black can be recharred and used over again, as is done in sugar refineries.

Wood charcoal may be used instead of bone-black, at a less cost for material, but in this case the filtration would have to be done under considerable pressure, as the finely-ground charcoal clogs the filter so as to make filtration under atmospheric pressure exceedingly slow and nearly impossible if the layer of charcoal is of any considerable thickness. Besides, the charcoal contains resins and other extractive organic matters which the alcohol dissolves in passing through it and imparts a decided taste to the filtrate. Bone-black, on the other hand, contains less organic matter, and so yields a more nearly tasteless product.

LIST OF EXHIBITS.

Accompanying this report are the following samples:

	Per cent. alcohol by volume.
1. Commercial 95 per cent. ethyl alcohol, specific gravity .823, at 62° F. =.8224, at 60° F	93.40
2. Commercial methyl alcohol, wood naphtha, specific gravity .841, at 61° F.=.8407, at 60° F	87.85
3. Methylated alcohol 90 per cent. ethyl + 10 per cent. methyl alcohols, specific gravity .825, at 62° F.=.8244, at 60° F	92.75

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First experiment.

	Per cent. alcohol by volume.
4. No. 3. Filtered over bone-black, specific gravity .825, at 62° F = .8244, at 60° F	92.75
4a 1. No. 4. First portion of distillate, specific gravity .823, at 63° F = .8221, at 60° F	93.45
4a 2. No. 4. First portion of distillate, last; specific gravity .823, at 63° F.=.8221, at 60° F	93.45
4b 1. No. 4. Middle portion of distillate, first; specific gravity .823, at 65° F.=.8215, at 60° F	93.60
4b 2. No. 4. Middle portion of distillate; specific gravity .825, at 64° F.=.8238, at 60° F	92.95
4b 3. No. 4. Middle portion of distillate, last; specific gravity .827, at 65° F.=.8255, at 60° F	92.45
4c 1. No. 4. Last portion of distillate, first; specific gravity .830, at 65° F.=.8285, at 60° F	91.55
4c 2. No. 4. Last portion of distillate, last; specific gravity .838, at 66° F.=.8365, at 60° F	89.15

Second experiment.

5A. No. 3. Treated with 2.5 per cent. caustic lime for twenty-four hours and filtered through paper, specific gravity .823, at 65° F. =.8215, at 60° F	93.60
5. No. 3. Treated with 2.5 per cent. caustic lime and filtered over bone-black, then with .1 per cent. permanganate of potash for twenty-four hours, filtered through paper and bone-black, specific gravity .829, at 66° F.=.8272, at 60° F	91.95
5a. No. 5. First portion of distillate, specific gravity .828, at 62° F.= .8274, at 60° F	91.90
5b. No. 5. Middle portion of distillate, specific gravity .832, at 62° F.= .8314, at 60° F	90.75
5c. No. 5. Last portion of distillate, specific gravity .848, at 62° F. = .8474, at 60° F	85.75

Third experiment.

6. No. 3. Treated with 2.5 per cent. caustic lime for twenty-four hours, filtered over bone-black, then with .2 per cent. permanganate of potash, and filtered over bone-black and distilled.	
6a. No. 6. First portion of distillate, specific gravity .831, at 62° F.= .8304, at 60° F	91.00
6b 1. No. 6. Middle portion of distillate, specific gravity .837, at 61° F.= .8367, at 60° F	89.10
6b 2. No. 6. Middle portion of distillate, last; specific gravity .844, at 61° F.=.8437, at 60° F	86.90
6c 1. No. 6. Last portion of distillate, specific gravity .850, at 63° F.= .8491, at 60° F	85.10
6c 2. No. 6. Contents of still, specific gravity .933, at 62° F.=.9324, at 60° F	51.00

Fourth experiment.

7. No. 3. Treated with 2.5 per cent. caustic lime for twenty-four hours, filtered, diluted with 40 per cent. water, filtered over bone-black, treated with .1 per cent. permanganate of potash, and filtered over bone-black, specific gravity, .827 at 63° F. = .8261 at 60° F	89.30
7a. No. 7. First portion of distillate, specific gravity .854 at 61° F. = .8537 at 60° F	83.60
7b. 1. No. 7. Middle portion of distillate, first; specific gravity .862 at 61° F.= .8617 at 60° F	80.75
7b. 2. No. 7. Middle portion of distillate, specific gravity .856 at 64° F. =.8548 at 60° F	83.20
7b. 3. No. 7. Middle portion of distillate, last; specific gravity .870 at 60° F.= .8700 at 60° F	77.70
7c. No. 7. Contents of still, specific gravity .975 at 65° F. = .9735 at 60° F	22.45

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Fifth experiment.

		Per cent. alcohol by volume.
8. No. 3.	Filtered over bone-black, treated with 2.5 per cent. caustic lime for forty-eight hours, filtered through paper and bone-black, treated with .2 per cent. permanganate of potash, filtered over paper and bone-black, specific gravity .834 at 60° F. = .8340 at 60° F	89.95
8*a*. 1. No. 8.	First portion of distillate, specific gravity .827 at 64° F. = .8258 at 60° F	92.35
8*a*. 2. No. 8.	First portion of distillate, middle; specific gravity .827 at 64° F. = .8258 at 60° F	92.35
8*a*. 3. No. 8.	First portion of distillate, last; specific gravity .828 at 63° F. = .8271 at 60° F	91.95
8*b*. 1. No. 8.	Middle portion of distillate, first; specific gravity .828 at 64° F. = .8268 at 60° F	92.05
8*b*. 2. No. 8.	Middle portion of distillate, second; specific gravity .830 at 65° F. = .8285 at 60° F	91.55
8*b*. 3. No. 8.	Middle portion of distillate, third; specific gravity .831 at 65° F. = .8295 at 60° F	91.30
8*b*. 4. No. 8.	Middle portion of distillate, fourth; specific gravity .834 at 63° F. = .8331 at 60° F	90.20
8*b*. 5. No. 8.	Middle portion of distillate, fifth; specific gravity .836 at 65° F. = .8345 at 60° F	89.75
8*b*. 6. No. 8.	Middle portion of distillate, sixth; specific gravity .838 at 65° F. = .8365 at 60° F	89.15
8*b*. 7. No. 8.	Middle portion of distillate, last; specific gravity .842 at 65° F. = 8405 at .60° F	87.90
8*c*. No. 8.	Last portion of distillate, specific gravity .850 at 64° F. = .8488 at 60° F	85.25

Artificial liquors.

Bourbon whisky, marked T, W, X, Y, and Z.
Rye whisky, marked R.
Cognac brandy, marked 8.

The ethyl alcohol used in these experiments would not pass the four principal tests called for by the Pharmacopœia, viz., with sulphuric acid, with caustic potash, with permanganate of potash, and with nitrate of silver, and it is very doubtful if any commercial alcohol would, because unobjectionable and unavoidable organic matter is absorbed from the barrels and the dust of refineries, etc. These tests are complementary and are directed to organic matters that are readily reduced by these reagents.

On applying these reagents to the middle distillates of the last experiment they were found to compare favorably with some redistilled cologne spirits taken for comparison.

The best test is undoubtedly that of excessive dilution with water and noting the odor and taste. This simple treatment seems to intensify the odor and taste of the impurity such as methyl or fusel oil.

WASHINGTON, *September* 15, 1888.

The necessary permission to publish having been obtained, the following letter from the Assistant Commissioner of Inland Revenue, of Ottawa, Canada, on the use of methylated alcohol, is herewith submitted for your consideration:

DEPARTMENT OF INLAND REVENUE,
Ottawa, October 25, 1888.

DEAR SIR: I beg to acknowledge the receipt of your communication of the 22d instant, calling my attention to the fact that the statement promised in my letter of the 19th ultimo had not been received. I certainly owe you an apology for the delay, and I now beg to express my regret at not being able to comply with your wishes at an earlier date, but owing to the absence of the Commissioner in British Columbia and the Northwest, my time has been so fully occupied that the matter escaped my notice.

I will now, however, endeavor to give you as much information as possible on the subject you wrote about, viz., demethylated alcohol.

I will first inform you that this Department permitted, for many years, the manufacture in bond of methylated spirits, the ingredients used being wood naphtha and grain alcohol in the following proportions, viz, 12 gallons of wood naphtha to 100 gallons of grain alcohol, not less than 60. O. P. by Syke's hydrometer. The alcohol was used in bond (free of duty), and the mixing was conducted under the supervision of an officer of this Department, and the methylated spirits produced paid an Excise duty of 15 cents per proof gallon.

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The Department was subsequently awakened to the fact that this methylated spirits was capable of being demethylated and rendered potable, thus causing a serious loss to the revenue of the country.

The Department feeling satisfied, from the fact that alcohol vaporizes at from 175° to 180° F., and wood naphtha at about 144°, that demethylization was possible, repealed the provisions of the law permitting the manufacture of methylated spirits in bond, and undertook to supply the trade with a substitute therefor. This substitute is composed of a methylated spirit consisting of 25 per cent. of wood naphtha and 75 per cent. of grain alcohol, which is supplied only to varnish manufacturers and other persons engaged in the mechanical arts. The persons using this grade of methylated spirits give bonds in the sum of $2,000 that such spirits shall be used solely for the purposes mentioned, and in the premises described, in their application. An inferior grade, consisting of equal parts of wood naphtha and grain alcohol, is supplied the trade without any restrictions as to its use.

Dr. Squibb, of Brooklyn, informed me in January last that from his own experience it was quite possible to free this methylated spirits from methyl, and make it quite clean and sweet and fit for potable purposes. This could be done, he asserted, by means of distillation, using a column, instead of an ordinary, still. He stated that the cost of demethylating was very trifling. I would suggest that you consult that gentleman, as the opinion of so eminent a chemist is of the greatest value.

I am not aware that Mr. Macfarlane has made any experiments as to demethylating alcohol, but will refer your letter to him in order that he may communicate with you on the subject.

That the spirits can be demethylated is beyond doubt, and that it has been used for potable purposes in this Country is clearly evident, and further, that in many instances it has been used in the preparation of medical prescriptions, which must be injurious to those using such medicines.

I note your kind offer to send me a report of the results of your experiments on demethylating alcohol, and shall be grateful to you for doing so.

Mr. Macfarlane will be home in a week or ten days, when your letter will be handed him.

I remain, dear sir, yours, respectfully,

W. J. GERALD,
Assistant Commissioner.

HON. EDGAR RICHARDS,
Microscopist, Office of Internal Revenue,
Treasury Department, Washington, D. C.

SPIRITS LOST BY CASUALTY IN WAREHOUSE DURING THE YEAR.

STATEMENT OF THE QUANTITY OF SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Arkansas					10	10	
Georgia					2,260	2,260	Corn whisky.
Fifth Illinois		90				90	
Sixth Indiana		44				44	
Second Kentucky	269					269	
Fifth Kentucky	153					153	
Sixth Kentucky	47	40			92	179	Malt whisky.
Seventh Kentucky	98					98	
Eighth Kentucky	1,480					1,480	
Twenty-eighth New York					46	46	Do.
Fourth North Carolina					911	911	Corn whisky.
Fifth North Carolina					1,617	1,617	Do.
Twenty-third Pennsylvania		53				53	
South Carolina					486	486	Do.
Second Tennessee					1,044	1,044	
Fifth Tennessee					11,130	11,130	
Fourth Texas					93	93	Do.
Sixth Virginia		1,230				1,230	
Total	2,047	1,457			17,689	21,193	
Losses by casualty during the year ended June 30, 1887.	231,964	14,560	3,837	221	41,098	291,680	

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CASUALTIES.

STATEMENT OF DISTILLED SPIRITS REPORTED AS LOST BY CASUALTY IN DISTILLER WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, EXCESSIVE LEA AGES, ETC., DURING THE FISCAL YEAR 1888.

	Gallon
1. Lost by fire	14, 8
2. Lost by other casualty (breakage of packages)	6
3. Lost by flood	
4. Lost by excessive leakage	9
5. Lost by excessive leakage or theft	8
6. Lost by theft	1, 6
7. Seized for violation of law	1, 9
8. Unaccounted for on discontinuance of warehouse	
Total	21, 1

SPIRITS LOST BY FIRE IN WAREHOUSES FOR LAST SIXTEEN YEAR

The following statement shows the quantity of spirits lost in distiller warehouses by fire during each of the last sixteen calendar years. A it shows also the stock of spirits in warehouse at the close of each the fiscal years 1872 to 1887, both inclusive, the percentage of loss o the stock held may be readily computed.

[Quantities in taxable gallons.]

Years.	In bond June 30.	Total loss.	Years.	In bond June 30.	Total loss.
1872	10, 103, 392	28, 399	1881	64, 648, 111	198, 2
1873	12, 917, 462	9, 901	1882	89, 862, 645	175, 2
1874	15, 817, 709	124, 602	1883	80, 499, 993	396, 2
1875	13, 367, 253	81, 493	1884	63, 502, 551	416, 6
1876	12, 984, 896	99, 102	1885	54, 724, 916	109, 0
1877	13, 258, 794	7, 487	1886	58, 096, 620	181, 1
1878	14, 068, 773	29, 913	1887	65, 145, 269	112, 7
1879	19, 212, 470	2, 465			
1880	31, 363, 869	14, 620	Aggregate	619, 594, 723	1, 987, 3

Average loss, .33 of 1 per cent.

The loss during the six months ended June 30, 1888, was only 1,05 gallons, the stock on hand June 30, 1888, being 61,030,236 gallons.

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DIFFERENT KINDS OF SPIRITS IN WAREHOUSE, JUNE 30, 1888.

STATEMENT OF THE QUANTITY OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSES, JUNE 30, 1888.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Arkansas		690						32,509	33,199	Corn.
First California	1,766						9,274		11,040	
Connecticut					16,357				16,357	
Georgia		1,031						50,293	51,324	Do.
First Illinois	70,739		4,205		5,808		29,733	752,634	863,119	Whisky.
Fifth Illinois	737,956	128,665	308,812		365	683	948,661		2,125,142	
Eighth Illinois		2,135	22,175				6,475	21,755	52,540	
Thirteenth Illinois	2,003								2,003	
Sixth Indiana	129,253	631,263	9,656					770,239	1,540,416	
Seventh Indiana	39,757	176	65,422					258,855	364,210	
Fourth Iowa	2,018								2,018	
Second Kentucky	3,056,839	28,031							3,084,870	
Fifth Kentucky	17,840,342	862,394	23,140			4,768		16,170	18,746,814	Malt whisky.
Sixth Kentucky	2,591,489	346,701	6,238	59,260	12,131			1,415,779	4,431,598	Do.
Seventh Kentucky	5,492,149	813,587	88					101,788	6,407,612	Copper-distilled and malt whisky.
Eighth Kentucky	2,852,303	229,231							3,081,534	
Maryland		3,973,641	582			16,672	158,067		4,148,912	
Third Massachusetts				651,926	27,368				679,294	
First Missouri	84,445	2,949	9,257		47		10,766	5,336	112,800	Corn whisky and whisky.
Sixth Missouri	163,400	8,163	57,978		1,662	1,000	163,960	9,899	406,062	
Nebraska	51,139	54,570	73,883				168,748		348,340	
New Hampshire				33,455					33,455	
Fifth New Jersey		281,991							281,991	
First New York			996		20,507	1,908	14,198	51,655	89,264	
Twenty-eighth New York	61,656	175,833	1,352	1,249	920		30,153	14,217	285,380	Malt whisky.
Fourth North Carolina		683		51				41,897	42,631	Corn whisky.
Fifth North Carolina								128,752	128,752	Do.
First Ohio	1,325,237	857,244	21,227		979		12,558	854,536	3,071,781	Copper-distilled corn, malt, and whisky.
Tenth Ohio	43,619	31,188							74,807	
Eleventh Ohio	23,196	3,947			72	102,929			130,144	
Eighteenth Ohio	5,705	57,952							63,657	
Oregon		12,039							12,039	
First Pennsylvania		929,999						602	930,601	Wheat and malt whisky.
Ninth Pennsylvania		443,982				2,955			446,937	

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DIFFERENT KINDS OF SPIRITS IN WAREHOUSE, JUNE 30, 1888—Continued.

STATEMENT OF THE QUANTITY OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSE, JUNE 30, 1888—Continued.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Twelfth Pennsylvania		61,058							61,058	
Twenty-third Pennsylvania	4,383	6,512,962						570,098	7,087,443	
South Carolina								13,276	13,276	Corn whisky.
Second Tennessee		194						7,343	7,537	
Fifth Tennessee		30,926						762,637	793,563	
Fourth Texas								9,304	9,304	Do.
Sixth Virginia	97	173,162							173,259	
West Virginia	18,630	695,926						14,344	728,900	Rye malt and barley malt.
First Wisconsin	21,028	15,067	1,741		2,845	5,280	3,194	8,880	58,035	Kümmel, malt, and whisky.
Total	34,619,154	17,367,380	606,702	745,941	89,061	136,195	1,553,787	5,912,798	61,033,018	
Remaining in warehouse, June 30, 1887	40,801,717	17,498,692	352,899	792,471	85,640	179,665	497,178	4,937,007	65,145,269	

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PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1888.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1888.

[Quantities in taxable gallons.]

Month and year.	District of Arkansas.	First district of California.	District of Connecticut.	District of Georgia.	First district of Illinois.	Fifth district of Illinois.	Eighth district of Illinois.	Thirteenth district of Illinois.	Sixth district of Indiana.
Prior to June, 1885						2,400			8,221
June, 1885				45		1,901			29,203
July, 1885				46		1,459			2,743
August, 1885						1,063			
September, 1885				45		4,341			803
October, 1885				90	3,966	16,954			179
November, 1885					4,202	1,442			2,683
December, 1885	45			227	3,160				16,075
January, 1886	266		23		4,759	44			10,258
February, 1886	541				2,839	918			20,293
March, 1886	586				7,571	1,506			36,407
April, 1886	762			176	4,192	43			40,029
May, 1886	45			46	1,650	44,328			74,191
June, 1886	42			185	2,754	935			13,596
July, 1886			46	185	749				23,825
August, 1886				46	451	46,893			428
September, 1886				411	2,093				241
October, 1886				141	2,701	1,140			5,154
November, 1886	91			46	4,254	86			1,859
December, 1886	501			92	22,624	1,346			10,655
January, 1887	359			137	17,541	1,842			24,345
February, 1887	569			270	36,351	7,460			29,943
March, 1887			701	140	27,477	17,614	293		66,787
April, 1887	487		325	554	16,636	22,809	2,218		43,245
May, 1887	953	827		523	48,919	27,299	2,901		63,462
June, 1887	1,776		85	127	104,008	100,583			90,490
July, 1887	134			616	148,484	90,067			8,590
August, 1887				137	15,243	51,674			23,174
September, 1887				415	25,589	21,246	616		24,42[illegible]
October, 1887	368		136	91	58,942	52,860			77,374
November, 1887	795				83,756	52,890			29,037
December, 1887	1,360			104	34,090	46,263	3,149		50,221
January 1888	3,157		138	1,826	70,734	43,348	3,954		100,219
February, 1888	3,676		1,202	5,513	6,569	52,447	3,330		143,027
March, 1888	4,319		1,953	6,906	11,307	65,125	4,347		190,290
April, 1888	4,892		4,070	8,266	34,974	248,381	3,082		108,055
May, 1888	4,842	4,488	2,804	9,875	36,407	584,152		2,003	110,881
June, 1888	2,633	5,730	4,874	13,953	18,127	511,363	28,650		60,597
Total	33,199	11,040	16,357	51,324	863,119	2,125,142	52,540	2,003	1,540,416

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PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Seventh district of Indiana.	Fourth district of Iowa.	Second district of Kentucky.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.	District of Maryland.	Third district of Massachusetts.
Prior to June, 1885	.....	.....	205,435	806,587	75,095	295,890	179,068	155,473	.....
June, 1885	.....	.....	45,498	260,386	52,381	116,440	79,781	89,713	2,445
July, 1885	.....	.....	30	9,415	4,412	9,796	17,369	46,307	1,574
August, 1885	.....	.....	.....	5,694	447	.....	19,000	19,497	883
September, 1885	.....	.....	.....	4,149	.....	.....	4,533	35,841	2,471
October, 1885	.....	.....	.....	8,476	2,756	.....	8,435	102,944	2,681
November, 1885	.....	.....	26,309	141,989	18,712	6,878	66,379	109,947	6,559
December, 1885	.....	.....	100,996	567,593	57,946	236,235	87,217	162,086	1,538
January, 1886	.....	.....	148,895	905,266	97,953	412,806	184,824	151,504	2,738
February, 1886	458	.....	173,482	1,071,531	146,603	428,736	259,588	178,653	5,457
March, 1886	.....	.....	258,318	1,453,448	229,731	546,132	376,116	248,170	10,864
April, 1886	.....	.....	249,047	1,453,792	271,353	546,860	361,846	243,206	6,603
May, 1886	2,281	.....	271,545	1,404,172	257,216	427,297	303,129	249,270	2,692
June, 1886	86	.....	76,888	330,268	136,883	111,810	133,471	173,914	9,221
July, 1886	.....	.....	495	26,084	43,458	5,126	838	38,261	1,821
August, 1886	624	.....	.....	10,097	13,204	.....	419	1,849	5,774
September, 1886	542	.....	.....	20,945	1,097	27,188	463	60,799	7,366
October, 1886	224	.....	6,945	64,959	16,116	49,158	1,295	106,086	6,916
November, 1886	.....	.....	30,406	307,105	54,250	54,056	45,231	116,712	5,884
December, 1886	.....	.....	172,159	923,999	132,633	74,437	85,086	120,210	9,025
January, 1887	.....	509	200,885	1,212,632	159,649	83,725	112,477	75,713	19,411
February, 1887	.....	537	213,639	1,283,235	198,810	197,965	116,079	87,643	19,808
March, 1887	.....	637	260,641	1,563,839	269,519	348,086	205,431	119,779	6,067
April, 1887	534	335	250,906	1,489,287	271,298	608,583	238,840	135,896	14,592
May, 1887	22	.....	107,570	881,894	247,086	437,788	116,426	159,617	7,217
June, 1887	221	.....	7,812	216,101	74,416	61,576	5,809	98,454	5,749
July, 1887	237	.....	305	28,098	39,578	5,740	534	20,961	10,359
August, 1887	87	.....	144	48	15,629	2,725	72	4,576	7,701
September, 1887	122	.....	295	.....	42,174	6,913	.....	31,599	18,334
October, 1887	23	.....	671	13,744	92,228	29,155	463	49,192	18,143
November, 1887	.....	.....	1,409	57,109	73,095	69,931	690	76,957	31,159
December, 1887	7,248	.....	1,518	216,679	115,709	95,765	885	62,937	35,446
January, 1888	17,693	.....	19,974	297,665	119,505	190,461	2,934	126,516	39,417
February, 1888	22,035	.....	43,932	398,759	196,917	239,062	8,191	132,504	61,659
March, 1888	124,920	.....	73,700	472,286	241,032	251,841	17,633	159,258	73,731
April, 1888	66,755	.....	71,445	428,664	214,748	205,673	20,080	139,455	65,318
May, 1888	38,473	.....	54,841	303,454	264,246	162,862	18,181	161,238	69,711
June, 1888	81,625	.....	8,735	107,965	182,813	60,916	2,731	96,144	82,960
Total	364,210	2,018	3,084,870	18,746,814	4,431,598	6,407,612	3,981,534	4,148,912	679,294

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IN WAREHOUSE JUNE 30, 1888—Continued.

STATEMENT BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	First district of Missouri.	Sixth district of Missouri.	District of Nebraska.	District of New Hampshire.	Fifth district of New Jersey.	First district of New York.	Twenty-eighth district of New York.	Fourth district of North Carolina.	Fifth district of North Carolina.
Prior to June, 1885							8,793	368	174
June, 1885							4,692	22	
July, 1885							3,666		
August, 1885				444			2,340		
September, 1885									45
October, 1885		1,451		354			6,826		
November, 1885				525			5,060		
December, 1885		1,066	230	404	3,604		19,052		137
January, 1886		1,864		398	777		5,246	181	133
February, 1886		2,342	4,443	467	3,361		2,509	358	95
March, 1886		7,220	5,156	721	6,307	8,129	6,575	484	
April, 1886	132	4,546	8,614		6,276	795	16,061	382	33
May, 1886		6,246	10,641		1,274	1,016	9,794	387	
June, 1886		2,037					6,385	145	187
July, 1886					2,106	2,689	9,163	129	97
August, 1886					7,651	4,448	6,632		184
September, 1886					3,580	4,730	3,481	45	
October, 1886	211	1,918			5,843	4,914	6,173		47
November, 1886	98	8,464	3,271	588	3,125		8,756	141	377
December, 1886	2,934	13,814	17,685	1,122	12,509		12,048	256	
January, 1887	519	4,296	17,613	391	6,564			427	45
February, 1887	364	9,766	15,964	692		463	3,174	564	48
March, 1887	695	8,122	13,789	3,153	10,143		893	655	158
April, 1887	32,718	6,797	1,452	2,090	2,772		3,838	655	350
May, 1887	12,641	6,638					4,612	684	159
June, 1887	1,890	1,426	308	1,442	1,062		9,008	421	110
July, 1887	484	56		1,806	29,510	3,151	7,809	280	403
August, 1887	176			1,645	12,305	1,714	1,462	188	138
September, 1887	2,219			1,604	3,892	8,851	3,669	110	416
October, 1887		1,236	147	456	11,105		14,785		115
November, 1887	2,209	2,520	98	504	20,124	174	9,604	386	230
December, 1887	12,443	11,063	1,445	1,101			21,630	599	746
January, 1888	2,134	9,848		1,823	19,739		7,409	1,923	7,800
February, 1888	1,671	42,776		2,674	25,835		7,062	2,377	10,982
March, 1888	13,423	74,720	46,178	2,990	20,457	5,764	2,846	6,012	13,257
April, 1888	12,622	56,242	43,036	2,801	18,708	8,211	4,843	7,572	25,072
May, 1888	4,729	57,710	46,577	2,846	23,123	10,708	8,867	9,227	28,205
June, 1888	8,488	62,369	112,343	414	20,239	23,507	30,617	7,653	39,009
Total	112,809	406,062	348,340	33,455	281,991	89,264	285,380	42,631	128,752

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PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	First district of Ohio.	Tenth district of Ohio.	Eleventh district of Ohio.	Eighteenth district of Ohio.	District of Oregon.	First district of Pennsylvania.	Ninth district of Pennsylvania.	Twelfth district of Pennsylvania.	Twenty-third district of Pennsylvania.
Prior to June, 1885	15,978	2,882	.....	.....	.....	9,781	1,951	.....	76,049
June, 1885	11,019	1,726	3,649	.....	.....	9,998	4,680	.....	65,713
July, 1885	5,147	.....	2,732	46	.....	13,982	359	.....	36,091
August, 1885	.....	.....	4,815	236	.....	3,655	289	.....	17,840
September, 1885	.....	.....	.....	1,492	.....	7,761	264	884	36,757
October, 1885	445	603	.....	2,943	.....	19,776	1,336	971	118,671
November, 1885	29,107	553	20	2,855	.....	18,323	3,365	695	168,623
December, 1885	44,427	101	.....	1,024	.....	19,510	4,764	.....	169,179
January, 1886	53,663	2,805	.....	2,917	826	17,412	6,042	.....	151,220
February, 1886	87,140	1,674	791	.....	1,937	22,834	6,169	.....	162,755
March, 1886	82,824	2,360	8,710	938	2,190	31,093	7,839	.....	209,238
April, 1886	69,355	1,812	15,851	2,321	618	30,249	10,082	798	205,041
May, 1886	111,261	488	3,786	2,190	.....	29,390	12,426	143	202,534
June, 1886	137,628	1,169	1,056	2,089	.....	28,135	10,742	.....	208,699
July, 1886	28,691	854	91	2,060	.....	24,530	9,637	902	67,803
August, 1886	7,395	.....	11	163	.....	23,510	2,170	176	16,523
September, 1886	38,954	.....	65	.....	.....	4,080	1,706	599	73,404
October, 1886	67,164	.....	1,956	.....	.....	30,636	3,832	789	220,974
November, 1886	66,632	1,269	1,275	.....	.....	29,292	6,256	2,156	263,696
December, 1886	101,170	1,817	4,106	1,208	.....	30,620	11,912	1,330	283,248
January, 1887	126,705	1,880	2,251	1,684	1,519	30,120	16,784	1,755	288,922
February, 1887	95,216	4,339	5,361	1,606	1,878	28,539	20,634	1,296	276,304
March, 1887	124,420	6,658	5,091	1,947	2,269	31,478	28,963	1,565	314,519
April, 1887	151,458	6,753	5,959	2,891	802	29,605	21,672	3,576	314,961
May, 1887	161,912	1,776	10,685	2,445	.....	29,125	18,365	3,462	317,012
June, 1887	107,094	1,800	.....	2,066	.....	28,560	19,522	1,121	267,322
July, 1887	73,457	432	710	2,023	.....	29,680	16,475	311	126,957
August, 1887	30,037	.....	2,363	687	.....	6,602	5,643	317	63,557
September, 1887	52,974	.....	222	45	.....	27,705	6,537	186	64,707
October, 1887	38,949	.....	4,160	476	.....	30,219	9,365	2,688	148,254
November, 1887	102,079	1,113	1,023	504	.....	30,914	12,897	2,573	207,605
December, 1887	159,073	5,047	.....	967	.....	32,364	19,133	2,561	265,674
January, 1888	177,485	6,931	1,752	1,494	.....	31,113	21,426	2,265	248,435
February, 1888	148,118	6,708	2,106	3,069	.....	32,314	24,068	3,049	259,494
March, 1888	153,066	7,485	3,624	5,641	.....	33,508	26,046	6,120	296,197
April, 1888	134,297	1,712	12,117	5,139	.....	31,997	22,864	7,524	306,156
May, 1888	141,402	1,793	11,941	4,430	.....	39,443	26,935	6,833	338,579
June, 1888	136,039	267	11,865	4,061	.....	17,754	22,787	4,413	240,890
Total	3,071,781	74,807	130,144	63,657	12,039	930,601	446,937	61,058	7,087,443

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IN WAREHOUSE, JUNE 30, 1888—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	District of South Carolina.	Second district of Tennessee.	Fifth district of Tennessee.	Fourth district of Texas.	Sixth district of Virginia.	District of West Virginia.	First district of Wisconsin.	Total in warehouse June 30, 1888.
Prior to June, 1885	.....	.....	11,169	.....	856	35,086	1,366	1,893,522
June, 1885	.....	11	2,293	.....	1,462	.....	.....	783,052
July, 1885	.....	.....	7,101	.....	46	.....	.....	162,381
August, 1885	.....	.....	3,249	.....	.....	.....	.....	80,372
September, 1885	.....	.....	3,224	.....	261	14,737	.....	117,608
October, 1885	.....	.....	12,034	.....	2,385	25,657	353	340,286
November, 1885	.....	.....	3,414	.....	6,069	24,709	.....	648,418
December, 1885	.....	.....	5,152	.....	656	18,326	.....	1,520,750
January, 1886	.....	.....	9,897	.....	1,000	37,490	2,936	2,214,053
February, 1886	45	27	4,556	313	1,347	34,266	.....	2,626,438
March, 1886	58	.....	7,757	2,677	2,633	56,686	725	3,619,169
April, 1886	14	.....	4,212	.....	2,665	58,581	1,965	3,613,412
May, 1886	333	.....	32,565	.....	1,883	56,119	1,621	3,521,969
June, 1886	162	.....	16,143	.....	1,862	27,239	.....	1,427,671
July, 1886	19	.....	1,818	.....	380	.....	1,121	292,478
August, 1886	.....	61	1,883	.....	245	.....	.....	150,837
September, 1886	47	.....	5,983	.....	962	15,538	1,089	275,399
October, 1886	.....	.....	4,241	.....	2,200	27,622	4,581	643,916
November, 1886	.....	.....	2,480	.....	1,646	28,146	.....	1,047,588
December, 1886	47	.....	1,443	238	2,307	27,884	.....	2,080,465
January, 1887	134	.....	4,315	173	3,177	25,290	.....	2,442,489
February, 1887	60	.....	11,964	45	2,658	28,279	.....	2,701,553
March, 1887	48	12	11,202	162	4,118	29,437	1,968	3,488,446
April, 1887	273	.....	27,574	12	6,174	18,720	2,377	3,740,024
May, 1887	226	27	23,435	.....	3,600	14,832	10,225	2,724,365
June, 1887	179	140	13,977	.....	739	6,600	1,367	1,233,361
July, 1887	64	314	12,962	.....	1,099	.....	.....	661,686
August, 1887	152	21	8,994	.....	682	.....	2,233	260,126
September, 1887	.....	166	9,557	.....	184	.....	.....	354,773
October, 1887	.....	48	17,271	147	672	19,103	530	693,176
November, 1887	.....	48	26,440	92	3,143	14,805	.....	915,912
December, 1887	135	159	43,959	1,259	6,110	15,098	315	1,272,255
January, 1888	1,395	332	48,759	1,214	5,608	14,226	2,263	1,652,415
February, 1888	1,832	822	54,655	1,428	8,567	14,150	1,668	1,965,248
March, 1888	1,549	1,568	74,367	1,059	12,537	15,283	1,383	2,530,818
April, 1888	2,541	1,271	75,415	292	18,329	14,457	3,799	2,441,875
May, 1888	2,304	721	98,895	193	32,873	15,474	2,230	2,789,491
June, 1888	1,689	1,789	95,198	.....	32,124	.....	11,900	2,155,231
Total	13,276	7,537	793,568	9,304	173,259	728,900	58,035	61,033,018

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DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE FOR LAST TWO FISCAL YEARS.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS OF THE DIFFERENT KINDS AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE IN THE UNITED STATES FOR THE FISCAL YEARS ENDED JUNE 30, 1887, AND JUNE 30, 1888, RESPECTIVELY.

Distilled spirits—	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
DR.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Remaining in warehouse July 1, 1886	35, 360, 623	15, 549, 588	760, 076	739, 701	77, 921	186, 103	983, 246	4, 439, 363	58, 096, 621
Produced and bonded during the year	17, 015, 034	7, 313, 640	10, 337, 035	1, 857, 223	747, 025	2, 410, 923	27, 066, 219	11, 084, 500	77, 831, 599
Total	52, 375, 657	22, 863, 228	11, 097, 111	2, 596, 924	824, 946	2, 597, 026	28, 049, 465	15, 523, 863	135, 928, 220
CR.									
Withdrawn on payment of tax during the year	10, 102, 919	4, 722, 335	9, 817, 164	1, 027, 322	734, 373	2, 411, 527	27, 040, 494	10, 327, 169	66, 183, 303
Lost by leakage or evaporation in warehouse	1, 019, 234	579, 386	6, 733	21, 763	1, 463	5, 884	14, 298	184, 970	1, 833, 681
Withdrawn for export during the year	217, 800	47, 535	883, 886	755, 147	3, 470	.....	284, 385	31, 690	2, 223, 913
Withdrawn for scientific purposes during the year	402	720	18, 673	.....	.....	.....	1, 373	.....	21, 168
Withdrawn for transfer to manufacturing warehouse	1, 621	.....	13, 919	.....	.....	.....	211, 737	1, 929	229, 206
Lost by casualties during the year	231, 964	14, 560	3, 837	221	.....	.....	41, 098	.....	291, 680
Remaining in warehouse June 30, 1887	40, 801, 717	17, 498, 692	352, 899	792, 471	85, 640	179, 665	497, 178	4, 937, 007	65, 145, 269
Total	52, 375, 657	22, 863, 228	11, 097, 111	2, 596, 924	824, 946	2, 597, 026	28, 049, 465	15, 523, 863	135, 928, 220
DR.									
Remaining in warehouse July 1, 1887	40, 801, 717	*17, 502, 936	352, 899	792, 471	*81, 396	179, 665	497, 178	4, 937, 007	65, 145, 269
Erroneous charge to casualty October, 1885, corrected this year	89	.....	.....	.....	.....	.....	.....	.....	89
Erroneous charge to export in previous year corrected	5	.....	.....	.....	.....	.....	.....	.....	5
Produced and bonded during the year	7, 463, 609	5, 879, 690	11, 075, 639	1, 891, 246	872, 990	1, 016, 436	29, 475, 913	12, 603, 883	70, 279, 406
Total	48, 265, 420	23, 382, 626	11, 428, 538	2, 683, 717	954, 386	1, 196, 101	29, 973, 091	17, 540, 890	135, 424, 769
CR.									
Withdrawn on payment of tax during the year	12, 190, 013	5, 148, 244	10, 487, 938	1, 114, 544	863, 288	1, 044, 586	28, 289, 687	11, 403, 511	70, 541, 811
Lost by leakage or evaporation in warehouse	1, 280, 040	692, 070	3, 123	22, 698	1, 469	8, 368	8, 626	192, 933	2, 209, 327
Withdrawn for export during the year	170, 880	172, 232	283, 687	800, 534	568	6, 952	67, 344	12, 058	1, 514, 205
Withdrawn for scientific purposes during the year	631	854	21, 271	.....	.....	.....	2, 858	.....	25, 614
Withdrawn for transfer to manufacturing warehouse	2, 705	389	25, 817	.....	.....	.....	48, 789	1, 901	79, 601
Lost by casualty, etc., during the year	2, 047	1, 457	.....	.....	.....	.....	.....	17, 689	21, 193
Remaining in warehouse June 30, 1888	34, 619, 154	17, 367, 380	606, 702	745, 941	89, 061	136, 195	1, 555, 787	5, 912, 798	61, 033, 018
Total	48, 265, 420	23, 382, 626	11, 428, 538	2, 683, 717	954, 386	1, 196, 101	29, 973, 091	17, 540, 890	135, 424, 760

* 4,224 gallons formerly improperly reported as "gin," were at the beginning of the year transferred to "rye whisky."

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The following table shows the quantity of distilled spirits in taxable gallons, at 90 cents tax, placed in distillery warehouses during the fiscal year ended June 30, 1888, the quantity withdrawn therefrom during the year, and the quantity remaining therein or remaining unaccounted for at the beginning and close of the year:

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES FOR THE YEAR ENDED JUNE 30, 1888.

Distilled spirits—	Quantity.	Total.
	Gallons.	*Gallons.*
Actually remaining in warehouse July 1, 1887	65, 142, 487	.....
Outstanding balances on seven months export bonds	2, 782	.....
Not actually in warehouse, claimed to have been lost by casualty	226, 609	.....
Withdrawn for exportation, proofs of landing not received	4, 126, 474	.....
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	10, 608	.....
	.....	69, 508, 960
Produced from July 1, 1887, to June 30, 1888	.....	70, 279, 406
Total	.....	139, 788, 366
Withdrawn from warehouse, tax-paid	70, 541, 811	.....
Tax paid on deficiencies in export bonds and casualties disallowed	8, 405	.....
Exported, proofs of landing received	1, 791, 517	.....
Allowed for loss by casualty	108, 670	.....
Withdrawn for scientific purposes and for the use of the United States	25, 614	.....
Allowed for loss by leakage or evaporation in warehouse	2, 209, 335	.....
Allowed for loss by leakage in transportation for export, etc	4, 046	.....
Withdrawn for transfer to manufacturing warehouse and received at warehouse	75, 095	.....
	.....	74, 764, 493
Withdrawn for exportation, proofs of landing not received	3, 844, 295	.....
Withdrawn for transfer to manufacturing warehouse, not received at warehouse	15, 040	.....
Not actually in warehouse, claimed to have been lost by casualty	131, 520	.....
Outstanding balances on seven months export bonds	2, 782	.....
All other spirits remaining in warehouse June 30, 1888	61, 030, 236	.....
	.....	65, 023, 873
Total	.....	139, 788, 366

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1884, 1885, 1886, 1887, and 1888:

Distilled spirits—	1884.	1885.	1886.	1887.	1888.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Actually in warehouses at beginning of fiscal year	80, 499, 993	63, 502, 551	54, 724, 916	*58, 096, 621	65, 145, 269
Produced during fiscal year	75, 435, 739	74, 915, 363	80, 344, 380	77, 831, 599	70, 279, 500
Total	155, 935, 732	138, 417, 914	135, 069, 296	135, 928, 220	135, 424, 769
Withdrawn tax-paid during fiscal year	78, 342, 474	67, 649, 321	69, 096, 900	66, 183, 303	70, 541, 811
Withdrawn for exportation during fiscal year	9, 586, 738	10, 671, 118	5, 646, 656	2, 223, 913	1, 514, 205
Withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, etc	4, 503, 969	5, 372, 559	2, 229, 120	2, 375, 735	2, 335, 735
Total	92, 433, 181	83, 692, 998	76, 972, 676	70, 782, 951	74, 391, 751
Remaining in warehouses at end of fiscal year	63, 502, 551	54, 724, 916	58, 096, 620	65, 145, 269	61, 033, 018

* Inclusive 1 gallon. Error corrected.

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SPIRITS REMAINING IN WAREHOUSES AT THE CLOSE OF THE YEAR.

The following table shows the quantity of spirits remaining in distillery warehouses at the close of each of the twenty fiscal years during which spirits have been stored in such warehouses.

It will be observed that the quantity in warehouse June 30, 1879, is more than five million gallons greater than that in warehouse June 30, 1878; also that subsequently the quantity increased rapidly from year to year until June 30, 1882, since which date the quantity has been reduced so as to average during the past five years a little more than sixty million gallons. The causes of these fluctuations have been pointed out in previous annual reports of this office, the tendency of legislation since 1871 having been to encourage the deposit of spirits in such warehouses.

The acts of Congress believed to have had such a tendency are the internal revenue laws passed on the following dates, viz:

June 6, 1872, raising the tax to 70 cents per gallon; March 3, 1875, raising the tax to 90 cents per gallon; March 28, 1878, (joint resolution) extending the bonded period to three years; May 28, 1880, authorizing allowance for loss in warehouse, etc.:

Date.	Quantity.	Date.	Quantity.
	Gallons.		*Gallons.*
Remaining June 30, 1869	16, 685, 166	Remaining June 30, 1879	19, 212, 470
Remaining June 30, 1870	11, 671, 886	Remaining June 30, 1880	31, 363, 869
Remaining June 30, 1871	6, 744, 360	Remaining June 30, 1881	64, 648, 111
Remaining June 30, 1872	10, 103, 392	Remaining June 30, 1882	89, 962, 645
Remaining June 30, 1873	14, 650, 148	Remaining June 30, 1883	80, 499, 993
Remaining June 30, 1874	15, 575, 224	Remaining June 30, 1884	63, 502, 551
Remaining June 30, 1875	13, 179, 596	Remaining June 30, 1885	54, 724, 916
Remaining June 30, 1876	12, 595, 850	Remaining June 30, 1886	58, 096. 620
Remaining June 30, 1877	13, 091, 773	Remaining June 30, 1887	65, 145, 269
Remaining June 30, 1878	14, 088, 773	Remaining June 30, 1888	61, 033, 018

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NOTE.

It appears from the following table (on pages CXXXIV and CXXXV) that the quantity of spirits tax or duty paid held by wholesale dealers and rectifiers October 1, 1888, was 14,828,371 gallons, the quantity so held October 1, 1887, being 14,614,959 gallons. The quantity of domestic and foreign spirits, respectively, and the aggregate held October 1 each year from 1878 to 1888, both inclusive, are as follows:

Year.	Domestic.	Foreign.	Total.
	Proof gallons.	*Proof gallons.*	*Proof gallons.*
1878	14,480,393	11,401	14,491,794
1879	13,014,112	593,506	13,607,618
1880	11,666,991	626,692	12,293,683
1881	11,065,611	572,797	11,638,408
1882	11,505,434	583,992	12,089,426
1883	13,345,779	575,703	13,921,482
1884	15,139,715	524,491	15,664,206
1885	14,760,683	496,109	15,256,792
1886	15,523,226	534,094	16,057,320
1887	14,003,833	511,126	14,614,959
1888	14,341,056	487,315	14,828,371

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SPIRITS IN HANDS OF WHOLESALE LIQUOR DEALER

QUANTITY, IN PROOF-GALLONS, OF TAX-PAID SPIRITS HELD BY WHOLESAL

	District.	All kinds, October 1, 1887.	Domestic.						
			Bourbon whisky.	Rye whisky.	Alcohol.	New England rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.
1	Alabama	76,022	22,519	27,385	2,314	922	5,254	140	51
2	Arkansas	62,007	56,885	2,572	1,448	116	7,890	0	
3	1st California	644,337	487,881	70,927	9,250	31,741	33,299	1,083	96,60
4	4th California	60,731	41,608	3,102	799	1,274	1,663	123	1,61
5	Colorado	105,691	96,439	9,435	942	1,012	3,697	174	74
6	Connecticut	236,237	110,450	57,239	2,815	14,241	14,108	7,084	3,72
7	Florida	7,922	1,553	1,050	0	346	523	4,060	
8	Georgia	62,187	9,666	28,643	289	5,906	9,423	494	39
9	1st Illinois	622,460	398,761	54,392	13,648	8,688	12,368	294	47,26
10	5th Illinois	154,119	106,501	24,961	5,930	2,241	5,188	17	14,02
11	8th Illinois	66,660	52,039	3,046	1,777	692	2,594	0	13
12	13th Illinois	21,696	12,175	2,471	109	131	405	0	53
13	6th Indiana	87,593	63,524	5,961	1,814	1,065	3,782	0	1,60
14	7th Indiana	84,414	64,037	1,783	5,057	403	4,282	111	15,10
15	3d Iowa	62,773	36,943	3,809	3,563	970	1,450	0	33
16	4th Iowa	72,267	25,314	2,666	1,626	886	1,498	320	42
17	Kansas	6,051	1,722	117	722	6	83	0	1
18	2d Kentucky	151,442	135,108	9,220	1,860	150	100	0	21
19	5th Kentucky	701,203	675,551	82,813	4,895	3,317	4,150	643	16,72
20	6th Kentucky	274,926	83,004	26,953	7,170	1,027	1,479	160	44,72
21	7th Kentucky	177,811	91,225	8,822	0	30	289	0	
22	8th Kentucky	897	1,239	0	0	0	0	0	
23	Louisiana	337,347	117,704	61,597	10,556	2,321	20,303	0	8,19
24	Maryland	716,939	25,029	405,788	8,944	7,855	5,597	7,178	46,94
25	3d Massachusetts	967,545	545,280	142,210	72,290	108,586	21,278	6,384	24,78
26	1st Michigan	143,738	86,292	14,352	2,945	2,368	4,791	0	8,18
27	4th Michigan	27,106	15,439	2,291	928	1,073	1,390	0	95
28	Minnesota	182,412	145,603	29,410	13,448	3,500	6,806	0	12,40
29	1st Missouri	425,451	429,229	23,860	10,148	5,502	5,297	91	40,05
30	6th Missouri	337,716	307,272	13,566	44,407	9,403	12,568	35	8,18
31	Montana	103,451	73,256	3,654	370	1,425	2,523	2,071	19
32	Nebraska	114,189	76,660	9,670	1,917	1,795	2,730	47	64
33	New Hampshire	15,576	5,245	969	1,014	1,894	477	0	17
34	1st New Jersey	7,243	958	4,109	115	53	258	0	25
35	5th New Jersey	110,205	10,521	40,855	712	2,964	3,808	298	4,08
36	New Mexico	36,074	24,096	1,074	61	272	1,343	233	53
37	1st New York	208,982	50,597	55,775	4,852	5,630	3,707	928	91,27
38	2d New York	1,183,304	334,054	412,170	29,677	23,757	15,134	968	121,84
39	3d New York	184,164	43,324	63,930	2,262	5,990	5,002	344	10,73
40	14th New York	147,259	51,683	27,987	22,964	4,259	4,226	84	14,17
41	21st New York	118,656	40,253	25,026	9,225	3,428	3,826	47	17,05
42	28th New York	240,830	42,950	105,937	4,108	3,988	5,711	453	13,61
43	4th North Carolina	7,218	0	1,960	0	253	619	0	
44	5th North Carolina	14,846	0	820	0	40	48	0	26
45	1st Ohio	1,281,877	540,963	136,922	19,429	5,951	18,071	10,026	159,74
46	10th Ohio	114,791	54,094	14,164	1,102	1,179	2,299	0	2,97
47	11th Ohio	87,964	48,143	16,286	1,700	745	3,757	0	97
48	18th Ohio	162,073	75,535	39,232	4,615	2,716	6,111	0	7,48
49	Oregon	95,612	92,885	4,193	6,969	1,487	6,754	22	2,15
50	1st Pennsylvania	1,627,823	18,145	1,352,690	102,590	11,929	3,983	5,238	202,70
51	9th Pennsylvania	37,209	2,150	28,662	285	828	1,435	88	1,68
52	12th Pennsylvania	40,986	4,563	16,998	458	1,305	1,848	665	4,55
53	23d Pennsylvania	327,124	20,772	184,388	2,225	1,918	5,461	0	28,79
54	South Carolina	94,792	3,487	34,391	430	2,208	4,249	2,225	44
55	2d Tennessee	13,194	3,292	7,084	495	77	1,477	0	1,52
56	5th Tennessee	526,849	94,759	28,587	3,324	1,432	9,920	0	4,06
57	3d Texas	123,094	86,821	15,701	1,747	750	3,475	70	1,46
58	4th Texas	71,295	194,997	11,880	4,892	4,809	4,121	0	3,76
59	2d Virginia	149,894	12,877	83,272	70	3,412	8,813	0	12,01
60	6th Virginia	20,057	750	14,520	0	520	0	0	2,91
61	West Virginia	63,103	17,848	24,887	427	525	1,793	0	1,41
62	1st Wisconsin	295,184	155,056	28,549	10,983	3,999	5,918	744	22,40
63	2d Wisconsin	15,337	9,064	916	390	305	524	0	44
	Total	14,614,959	6,435,790	3,917,659	469,099	317,615	328,676	52,942	1,130,79

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AND RECTIFIERS OCTOBER 1, 1887, AND OCTOBER 1, 1888.

LIQUOR DEALERS AND RECTIFIERS OCTOBER 1, 1887, AND OCTOBER 1, 1888.

Domestic.		Foreign.										
Miscellaneous spirits.	Total.	Irish whisky.	Scotch whisky.	Jamaica rum.	St. Croix rum.	Holland gin.	Miscellaneous spirits.	Total.	Total domestic and foreign.	Number of wholesale liquor dealers.	Number of rectifiers.	
16,689	75,737	0	20	158	4	466	312	960	76,697	25	2	1
12,086	80,997	0	0	36	0	597	1,305	1,938	82,935	27	0	2
100,848	831,638	1,679	6,608	2,365	306	11,958	11,868	34,784	866,422	137	103	3
3,654	53,836	110	502	491	32	1,164	1,448	3,747	57,583	43	10	4
7,316	119,763	286	372	806	67	748	977	3,256	123,019	50	6	5
10,017	219,680	469	827	772	2,178	3,045	2,673	9,964	229,644	72	21	6
395	7,927	71	0	35	14	76	32	228	8,155	14	0	7
20,633	75,444	83	160	361	155	565	743	2,067	77,511	33	6	8
54,692	589,504	1,392	2,152	2,669	440	4,090	7,486	18,229	607,733	161	83	9
15,289	174,254	79	112	320	43	357	1,212	2,123	176,377	23	8	10
10,823	71,110	10	41	191	0	188	178	608	71,718	27	2	11
3,440	19,269	0	34	56	0	152	92	334	19,603	9	4	12
10,119	87,871	78	154	163	158	407	288	1,248	89,119	32	9	13
4,535	93,517	28	64	69	7	138	295	601	94,118	24	4	14
3,975	51,047	43	89	51	0	129	151	466	51,513	11	5	15
5,575	38,313	5	94	270	35	135	356	895	39,208	21	3	16
318	2,987	0	0	15	0	8	34	57	3,044	3	1	17
7,240	153,888	0	0	90	30	50	110	280	154,168	16	3	18
25,642	823,737	60	151	161	129	482	487	1,470	825,207	111	40	19
51,629	216,141	20	35	35	0	50	207	347	216,488	46	7	20
3,332	103,698	0	0	0	0	0	0	0	103,698	21	1	21
147	1,386	0	0	0	0	0	0	0	1,386	2	0	22
50,789	271,460	312	75	1,021	384	848	3,830	6,470	277,930	122	22	23
23,747	531,085	196	592	1,080	270	2,024	2,564	6,726	537,811	80	65	24
32,677	953,485	3,645	3,760	7,800	5,959	12,955	13,142	47,291	1,000,776	193	58	25
12,146	131,078	555	553	693	0	927	770	3,498	134,576	35	5	26
5,636	27,714	21	34	23	0	60	44	182	27,896	9	1	27
16,514	227,682	285	940	1,171	240	933	1,640	5,209	232,891	44	14	28
61,792	575,971	2,040	2,124	2,720	1,594	7,069	5,994	21,541	597,512	106	43	29
16,722	412,162	766	902	2,758	634	7,763	1,449	14,272	426,434	67	14	30
5,625	89,115	203	406	603	108	441	1,144	2,905	92,020	56	4	31
10,638	104,096	103	254	535	14	650	1,705	3,261	107,351	49	2	32
469	10,242	130	24	62	28	0	65	309	10,551	40	0	33
1,258	7,003	21	89	15	36	330	354	845	7,848	6	1	34
16,140	79,387	468	936	1,126	236	1,459	1,958	6,123	85,510	56	24	35
4,206	31,816	33	91	185	30	112	266	717	32,533	30	3	36
16,840	229,607	1,158	1,600	1,672	751	2,712	4,820	12,713	242,320	47	15	37
75,890	1,013,492	6,488	9,139	11,889	6,910	23,383	32,177	89,986	1,103,478	343	117	38
9,616	141,198	1,795	4,167	3,575	3,196	3,522	8,522	24,777	165,975	132	31	39
8,510	133,887	542	918	1,136	894	3,550	1,583	8,633	142,520	85	20	40
9,773	108,629	102	509	507	263	974	1,830	4,194	112,823	38	17	41
37,049	213,813	453	1,062	702	275	1,790	2,347	6,629	220,442	78	29	42
951	3,783	0	20	0	0	0	5	25	3,808	4	1	43
28,349	39,519	0	0	0	0	0	19	19	39,538	14	8	44
91,677	982,780	409	818	1,357	392	2,700	3,093	8,769	991,549	165	61	45
11,126	86,935	23	121	279	5	110	617	1,155	88,090	14	12	46
6,956	78,506	71	129	231	88	339	720	1,578	80,144	37	4	47
16,351	152,049	193	193	300	18	602	839	2,145	154,194	62	8	48
7,182	121,643	103	734	1,643	24	913	831	4,297	125,940	42	7	49
283,793	1,961,073	3,946	5,274	4,919	681	11,735	53,075	81,630	2,062,703	189	117	50
4,610	39,147	11	3	44	4	254	442	758	39,905	25	9	51
4,653	35,049	140	324	301	10	634	446	1,875	36,924	26	14	52
19,662	262,623	602	464	1,498	188	2,148	2,271	7,171	269,794	70	30	53
22,557	69,901	13	127	501	27	526	952	2,146	72,137	14	0	54
17,561	26,516	3	0	22	0	26	125	181	26,697	5	3	55
161,817	303,806	282	268	592	101	835	6,202	8,280	312,146	39	10	56
9,907	119,936	96	189	421	241	545	1,053	2,535	122,471	38	11	57
36,687	255,146	139	139	934	60	1,094	259	2,625	257,771	11	2	58
16,250	136,213	15	0	72	0	117	1,021	1,225	137,438	31	11	59
2,330	21,023	20	22	25	0	110	204	381	21,403	6	3	60
4,657	51,502	0	110	78	23	211	0	422	51,974	7	4	61
18,971	276,222	234	902	1,729	223	2,209	4,515	9,811	286,033	76	35	62
1,126	12,705	63	81	58	46	58	98	404	13,109	16	3	63
1,688,477	14,341,056	30,057	49,558	63,392	27,551	121,498	195,264	487,315	14,828,371	3,285	1,176	

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PRODUCTION AND WITHDRAWALS OF TAX-PAID SPIRITS DURING THREE MONTHS OF CURRENT FISCAL YEAR.

QUANTITY, IN TAXABLE GALLONS, OF SPIRITS PRODUCED AND WITHDRAWN TAX-PAID, AND THE AMOUNT OF TAX PAID DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1888.

States.	July, 1888.			August, 1888.			September, 1888.		
	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.
	Gallons.	*Gallons.*	*Dollars.*	*Gallons.*	*Gallons.*	*Dollars.*	*Gallons.*	*Gallons.*	*Dollars.*
Alabama	118	.....	.....	197	211	189.90	190	.....	.....
Arkansas	1,211	3,833	3,449.70	939	4,472	4,024.80	1,411	3,158	2,842.20
California	26,879	24,791	22,311.90	24,883	27,570	24,813.00	27,564	29,406	26,465.40
Connecticut	6,232	7,058	6,352.20	6,891	7,521	6,768.90	5,413	6,035	5,431.50
Georgia	17,786	16,897	15,207.30	17,701	18,286	16,457.40	25,364	22,300	20,070.00
Illinois	1,730,229	2,154,000	1,938,600.00	1,700,904	2,430,891	2,187,801.90	2,306,175	2,559,240	2,303,316.00
Indiana	267,918	368,065	331,258.50	202,132	466,192	419,572.80	344,186	475,324	427,791.60
Iowa	.....	81	72.90	.....	40	36.00	.....	80	72.00
Kentucky	66,601	1,379,303	1,241,372.70	56,328	1,481,451	1,333,305.90	123,573	1,017,634	915,870.60
Maryland	80,633	186,330	167,697.00	38,108	136,499	122,849.10	76,440	143,172	128,854.80
Massachusetts	121,483	88,931	80,037.90	109,198	101,844	91,659.60	100,923	103,530	93,177.00
Missouri	135,449	182,216	163,994.40	96,452	167,013	150,311.70	113,078	210,131	189,117.90
Nebraska	66,007	164,815	148,333.50	88,521	185,168	166,651.20	119,364	174,307	156,876.30
New Hampshire	.....	1,864	1,677.60	.....	1,367	1,230.30	.....	2,503	2,252.70
New Jersey	37,802	30,558	27,502.20	36,302	35,623	32,060.70	34,740	28,675	25,807.50
New York	131,975	158,791	142,911.90	142,697	158,048	142,243.20	140,487	176,356	158,720.40
North Carolina	46,830	32,829	29,546.10	45,098	43,918	39,526.20	42,908	44,249	39,824.10
Ohio	414,560	516,958	465,262.20	397,370	576,034	518,430.60	577,677	714,078	642,670.20
Oregon	.....	.....	.....	1,227	.....	.....	1,011	.....	.....
Pennsylvania	68,956	218,943	197,048.70	31,487	188,638	169,774.20	133,236	219,403	197,462.70
South Carolina	1,492	2,267	2,040.30	1,632	1,352	1,216.80	2,219	1,138	1,024.20
Tennessee	85,824	46,122	41,509.80	49,689	62,055	55,849.50	46,703	54,269	48,842.10
Texas	.....	471	423.90	.....	377	339.30	.....	462	415.80
Virginia	11,899	13,219	11,897.10	3,965	15,498	13,948.20	2,935	14,479	13,031.10
West Virginia	.....	25,935	23,341.50	.....	16,686	15,017.40	11,771	11,565	10,408.50
Wisconsin	40,412	55,602	50,041.80	43,433	47,663	42,896.70	42,122	42,777	38,499.30
Total	3,360,296	5,679,879	5,111,891.10	3,095,154	6,174,417	5,556,975.30	4,279,490	6,054,271	5,448,843.90
Quantity for same months in 1887	4,581,594	5,249,601	4,724,640.90	4,577,118	5,804,370	5,223,933.00	5,358,621	6,104,858	5,494,372.20

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SPIRITS IN DISTILLERY WAREHOUSES OCTOBER 1, 1884, 1885, 1886, 1887, AND 1888.

The following is a statement of the quantities of spirits remaining in distillery warehouses October 1, 1884, 1885, 1886, 1887, and 1888, respectively:

States.	Gallons.				
	1884.	1885.	1886.	1887.	1888.
Alabama	2,400	1,847	190	.....	294
Arkansas	40,422	38,076	37,603	28,074	24,929
California	124,184	42,957	22,071	26,322	8,481
Colorado	.....	.....	.....	.....	.....
Connecticut	13,543	20,412	15,210	15,946	14,183
Delaware	.....	708	459	.....	.....
Georgia	39,230	41,958	36,981	32,506	54,544
Idaho	.....	.....	.....	.....	.....
Illinois	1,535,527	1,383,131	1,575,318	2,018,821	1,525,883
Indiana	968,910	1,239,890	1,290,801	1,241,119	1,392,774
Iowa	81,892	48,798	60,438	18,470	1,798
Kansas	11,020	12,676	9,216	.....	.....
Kentucky	25,351,017	29,558,919	34,079,071	39,609,736	31,338,206
Maryland	2,647,133	2,944,563	3,994,056	4,060,385	3,789,526
Massachusetts	542,832	537,851	616,863	656,649	581,431
Montana	2,796	446	.....	.....	.....
Missouri	262,349	208,660	303,142	348,342	295,010
Nebraska	130,942	81,913	186,990	195,254	96,404
New Hampshire	31,282	34,080	29,942	28,493	27,406
New Jersey	187,170	61,836	199,563	223,313	292,178
New York	302,127	439,547	528,604	423,118	289,903
North Carolina	189,362	88,953	126,961	121,995	183,064
Ohio	2,036,127	2,120,167	2,439,413	3,036,818	2,887,660
Oregon	8,383	16,058	18,078	19,967	14,277
Pennsylvania	6,723,169	6,140,093	6,629,889	7,740,718	8,043,986
South Carolina	17,262	10,149	14,631	16,257	13,854
Tennessee	1,408,658	1,133,955	992,961	735,678	811,020
Texas	7,033	8,496	11,538	8,483	7,853
Virginia	248,951	234,006	218,626	148,646	145,814
West Virginia	667,972	614,158	804,624	761,546	677,708
Wisconsin	167,563	94,113	60,579	96,721	37,037
Total	53,749,246	47,158,358	54,303,818	61,098,377	52,554,625

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SPIRITS WITHDRAWN FOR EXPORT DURING FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

STATEMENT SHOWING, BY DISTRICTS, THE NUMBER OF GALLONS OF EACH KIND OF SPIRITS REMOVED FOR EXPORT DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1888.

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
First California					88		88
Fifth Illinois	7,588		26,874		26,401		57,863
Second Kentucky	3,318						3,318
Fifth Kentucky	1,046						1,046
Sixth Kentucky	210					1,253	1,463
Seventh Kentucky	11,251	628					11,879
Eighth Kentucky	3,234						3,234
Maryland		5,610			17,928		23,538
Third Massachusetts				129,834			129,834
Sixth Missouri			5,176				5,176
First Ohio	220						220
First Pennsylvania		34					34
Twenty-third Pennsylvania		442					442
Total	26,867	6,714	29,050	129,834	44,417	1,253	238,135

COMPARATIVE STATEMENT WITH PREVIOUS YEARS.

Following is a statement showing, by districts, the quantity in taxable gallons of spirits withdrawn for export during the four months ended October 31, in the years 1881 and 1882, and during the three months ended September 30, 1883, 1884, 1885, 1886, 1887, and 1888:

Districts.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.
1st California	441	2,526	268	879				88
1st Illinois	94,309		6,680	6,629		6,899		
3d Illinois	52,036							
5th Illinois	879,486	30,388	125,771	49,532	100,167	270,980	43,889	57,863
8th Illinois	183,299				6,457			
1st Indiana								
4th Indiana			16,593					
6th Indiana					1,131	20,658	2,389	
7th Indiana	53,511	19,712	42,995					
2nd Iowa	125,267		91,070	93,617		32,538		
5th Iowa	167,792							
2d Kentucky		878	19,307	257,237	143,246			3,318
5th Kentucky		1,777	110,329	877,852	283,755	422	1,185	1,046
6th Kentucky		2,446	38,170	241,449	137,863	1,110	1.184	1,463
7th Kentucky	2,747	694	102,711	737,318	317,721	7,476	8,042	11,879
8th Kentucky			22,750	157,954	207,531			3,234
3d Maryland		11,230	28,261	57,857			1,134	23,538
3d Massachusetts	67,068	71,663	126,885	194,228	229,916	319,593	197,680	129,834
5th Massachusetts	227,407	337,868	451					
1st Missouri				905				
6th Missouri			436	5,151	3,937	28,079		5,176
Nebraska	16,698				893	7,828	52,102	
1st New York						456	1,304	
1st Ohio	28,515				425	78		220
3d Ohio	80,637							
6th Ohio			4,398	30,582	29,151			
1st Pennsylvania			3,864			118		34
9th Pennsylvania				6,517				
22d Pennsylvania		10,619	9,602	90,918	32,513	81		
23d Pennsylvania	292	3,772	1,848	40,893	21,145		9,406	442
5th Tennessee				4,750			14,128	
West Virginia				13,083		4,947		
1st Wisconsin					11,014			
Total	1,979,505	493,573	752,389	2,867,351	1,526,865	701,263	332,443	238,135

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OPERATIONS AT SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY.

The following statement shows the quantity of grape brandy placed in special bonded warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1888:

	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1887:			
First district of California	436,846		
Fourth district of California	219,562		
Fourth district of North Carolina	1,768		
		658,176	
Transferred to other collectors and not accounted for July 1, 1887:			
First district of California, in transit to second district of New York	4,315		
Fourth district of California, in transit to first district of California	2,668		
Fourth district of California, in transit to second district of New York	13,667		
		20,650	
Removed for export and unaccounted for July 1, 1887:			
First district of California		1,756	
Fourth district of California		287	
			680,869
Produced and bonded during the year:			
Produced and warehoused in first district of California	499,527		
Produced and warehoused in fourth district of California	263,488		
Produced and warehoused in tenth district of Ohio	10,089		
Produced in fourth district of California and first warehoused in first district of California	51,655		
Produced in fourth district of California and first warehoused in second district of New York	3,473		
Produced in first district of California and first warehoused in second district of New York	36,056		
Produced in fifth district of New Jersey and first warehoused in second district of New York	416		
		864,704	
Receipts from warehouses during the year:			
Received in warehouses of first district of California from warehouses in fourth district of California	15,028		
Received in warehouse of second district of New York from warehouses in fourth district of California	93,284		
Received in warehouse of second district of New York from warehouses in first district of California	58,271		
Received in warehouse of first district of Illinois from warehouses in first district of California	11,796		
		178,379	
			1,043,083
			1,723,952
Exported and accounted for during the year:			
First district of California	3,722		
Fourth district of California	23,087		
Second district of New York	955		
		27,764	
Removed, tax-paid, during the year:			
First district of California	217,965		
Fourth district of California	47,155		
Second district of New York	78,325		
Tenth district of Ohio	292		
Fourth district of North Carolina	292		
		344,029	

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	Gallons.	Gallons.	Gallons.
Loss by regauge act of May 28, 1880:			
First district of California	9,218		
Fourth district of California	3,786		
Second district of New York	4,921		
Fourth district of North Carolina	18		
		17,943	
Loss by casualty:			
First district of California	45		
Fourth district of California	3		
		48	
			389,784
Removals from warehouses during the year:			
Shipped from warehouses in the first district of California to warehouse in the second district of New York	58,921		
Shipped from warehouses in the fourth district of California to warehouse in the second district of New York	91,859		
Shipped from warehouses in the fourth district of California to warehouses in the second district of New York	14,634		
		165,414	
Removed for exportation and unaccounted for June 30, 1888:			
First district of California	4,174		
Fourth district of California	3,158		
Second district of New York	1,081		
		8,413	
Transferred to other collectors and unaccounted for June 30, 1888:			
First district of California, in transit to second district of New York	170,524		
First district of California, in transit to first district of Illinois	9,552		
Fourth district of California, in transit to second district of New York	5,935		
		186,011	
Remaining in warehouse June 30, 1888:			
First district of California	535,006		
Fourth district of California	310,055		
Second district of New York	106,218		
First district of Illinois	11,796		
Tenth district of Ohio	9,797		
Fourth district of North Carolina	1,458		
		974,330	
			1,334,168
			1,723,952

Of the 864,704 gallons grape brandy bonded during the fiscal year, 535,583 gallons were produced in the first district of California, 318,616 gallons in the fourth district of California, 10,089 gallons in the tenth district of Ohio, and 416 gallons in the fifth district of New Jersey.

The total product bonded was 191,094 gallons more than in the previous year; the amount removed, tax-paid, was 60,735 gallons more, and the loss resulting from regauge under act of May 28, 1880, was 5,813 gallons more than in 1887.

Of the quantity in warehouses June 30, 1888, 535,006 gallons were in the following warehouses in the first district of California:

	Gallons.
No. 1. Bode & Haslett	187,320
No. 2. Juan Bernard	233,889
No. 3. George C. Carlon	15,052
No. 4. James M. Tiernan	67,348
No. 5. Snyder, Foss & Co	31,397

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And 310,055 gallons were in the following warehouses in the fourth district of California:

	Gallons.
No. 1. Thomas J. Clunie	65,390
No. 2. Luther W. Burris	55,818
No. 3. Frank Pellet	70,153
No. 4. John Tivnen	20,411
No. 5. Henry B. Shackelford	81,580
No. 6. Albert E. Hatt, sr	16,703

And 106,218 gallons were in the following warehouse in the second district of New York:

	Gallons.
No. 1. J. D. W. Sherman	106,218

And 11,796 gallons were in the following warehouse in the first district of Illinois:

	Gallons.
No. 8. Hiram Sibley	11,796

And 9,797 gallons were in the following warehouse in the tenth district of Ohio:

	Gallons.
No. 1. Hugo F. Engels	9,797

And 1,458 gallons were in the following warehouse in the fourth district of North Carolina:

	Gallons.
No. 1. Benj. R. Taylor	1,458

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1888.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1888, was 93,712,919 gallons, this quantity being distributed as follows:

	Gallons.
In distillery and special bonded warehouses	53,596,498
In hands of wholesale liquor dealers	14,828,371
In hands of retail liquor dealers	25,288,050
Total	93,712,919

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at 150 gallons.

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed and unaccounted for July 1, 1887, and June 30, 1888, the quantity in pounds of manufactured tobacco and snuff which had been removed for exportation in bond and concerning which the proof of exportation required by law had not been furnished prior to the dates named therein:

	Pounds.
1. Removed and unaccounted for July 1, 1887:	
Tobacco, at 8 cents tax, removed under exportation bonds	1,272,432¼
2. Removed during the year ended June 30, 1888:	
Tobacco, at 8 cents tax, under exportation bonds	13,504,227¾
Total	14,776,660¼
3. Exported and accounted for during the year:	
Tobacco, at 8 cents tax, under exportation bonds	13,477,543¼
Tobacco, at 8 cents tax, paid on deficiencies	2,445
Total	13,479,988¼
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1888	1,296,672
Total	14,776,660¼

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EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

	Number of cigars at $3 per M.	Number of cigarettes at 50 cents per M.
1. Removed and unaccounted for July 1, 1887	101,000	12,200,500
2. Removed during the year ended June 30, 1888	1,432,625	180,769,800
Total	1,533,625	192,970,300
3. Exported and accounted for during the year ended June 30, 1888	1,489,125	180,205,800
Tax paid on deficiencies in export	.....	60,000
Total	1,489,125	180,265,800
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1888	44,500	12,704,500
Total	1,533,625	192,970,300

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

STATEMENT OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Fermented liquors.	Distilled spirits.	Stills.	Total.
Baltimore	3	.....	$36.00	.....	$5,681.70	.....	$5,717.70
Boston	10	.....	.....	$192.29	.....	.....	192.29
Milwaukee	176	.....	.....	6,252.70	.....	.....	6,252.70
New Orleans	32	$86.56	268.25	181.31	.....	.....	536.12
New York	487	225.28	.....	7,145.88	17,409.70	$160.00	24,940.86
Philadelphia	4	.....	.....	242.34	.....	.....	242.34
Saint Louis	202	.....	.....	9,459.30	.....	.....	9,459.30
San Francisco	308	5,272.16	399.00	2,692.72	5,319.90	.....	13,683.78
Total	1,222	5,584.00	703.25	26,166.54	28,411.30	160.00	61,025.09

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1888, INCLUSIVE.

Period.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
Allowed, 1863 to 1876, inclusive	.....	.....	.....	.....	.....
Allowed, 1877	751	$48,235.85	$5,819.32	.....	.....
Allowed, 1878	562	33,820.54	2,537.98	.....	.....
Allowed, 1879	744	43,184.71	12,113.86	.....	$250.20
Allowed, 1880	872	35,153.86	22,314.02	.....	1,094.97
Allowed, 1881	749	28,483.87	8,596.60	$26.08	1,232.43
Allowed, 1882	909	33,695.22	5,069.36	.....	1,406.12
Allowed, 1883	1,130	33,000.89	5,604.60	.....	5,195.37
Allowed, 1884	1,090	16,460.34	6,053.81	82.00	5,673.96
Allowed, 1885	706	46.66	2,515.80	.....	901.75
Allowed, 1886	800	.....	3,582.13	1.60	661.25
Allowed, 1887	877	.....	5,270.54	.....	968.62
Allowed, 1888	1,222	.....	5,584.00	.....	703.25

Period.	Fermented liquors.	Distilled spirits.	Stills.	Miscellaneous.	Total.
Allowed, 1863 to 1876, inclusive	.....	.....	.....	.....	$6,673,845.00
Allowed, 1877	$760.12	.....	.....	a$277.11	55,092.40
Allowed, 1878	46.25	$718.90	.....	.....	37,123.67
Allowed, 1879	533.69	1,426.92	.....	.....	57,569.38
Allowed, 1880	2,205.42	.....	$80.00	b888.00	61,736.27
Allowed, 1881	1,128.38	1,161.90	220.00	.....	40,849.26
Allowed, 1882	3,913.18	1,966.50	60.00	.....	46,110.38
Allowed, 1883	6,034.16	4,608.00	60.00	c590.92	55,093.94
Allowed, 1884	14,996.30	8,352.00	480.00	.....	52,098.41
Allowed, 1885	16,192.71	3,705.30	.....	.....	23,362.22
Allowed, 1886	23,878.21	6,642.00	.....	.....	34,765.19
Allowed, 1887	21,238.94	5,755.50	140.00	.....	33,372.60
Allowed, 1888	26,166.54	28,411.30	160.00	.....	61,025.09
Total	.....	.....	.....	.....	7,231,994.81

a Manufactured cotton exported prior to 1868. b Machinery exported prior to 1868.
c Chairs exported prior to 1868.

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OLEOMARGARINE.

The following statements, showing operations under the act of August 2, 1886, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, are the first submitted which cover a full fiscal year.

The statements comprise—

First. A summary of operations at oleomargarine manufactories during the fiscal year ended June 30, 1888; also a summary of such operations by collection districts from November 1, 1886, to June 30, 1888, and by months covering the same period; also a statement of the quantity of oleomargarine in the United States June 30, 1888.

Second. A statement of the receipts from all classes of taxes imposed by the oleomargarine law for the year ended June 30, 1888.

Third. A statement, by States and Territories and in aggregate, of all persons who paid taxes as manufacturers of and dealers in oleomargarine; also in aggregate of all persons who paid oleomargarine special taxes prior to May 1, 1887.

Fourth. A statement by districts of the number of retail dealers in oleomargarine doing business in April, 1887, and April, 1888, respectively.

Fifth. A statement as to the location of oleomargarine manufactories in April, 1888; also of wholesale dealers in oleomargarine at that time.

Sixth. A statement of production and use of oleo oil during the year ended June 30, 1888.

Seventh. The report of the analytical chemist.

Eighth. The report of the microscopist.

Ninth. A list of laws relating to oleomargarine now in force in European countries.

Tenth. Copies of laws relating to oleomargarine now in force in European countries.

Eleventh. Copies of letters and reports as to countries having no special laws on the subject of oleomargarine, but having general laws relative to food adulterations.

It appears from the subjoined tables that the average monthly production of oleomargarine during the fiscal year was 2,860,460 pounds, and that the average monthly production for the twenty months during which the law was in operation was 2,801,007 pounds; a slight increase for the year over that for the twenty months, due to the comparatively small quantity per month, 2,711,828 pounds, produced during the eight months ended June 30, 1887. It also appears that the average monthly quantity withdrawn from factories upon payment of the tax was as follows:

	Pounds.
During the fiscal year	2,707,430
During the twenty months ended June 30, 1888	2,661,636

The quantity withdrawn monthly for export also appears to have been as follows:

	Pounds.
During the fiscal year	140,516
During the twenty months ended June 30, 1888	120,536

As in the case of the production, there appears to have been a small increase in the average removals upon payment of the tax and for export during the fiscal year as compared with the average for the whole

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period. The demand for consumption at home and abroad is increasing.

The month in which the greatest quantity is produced and withdrawn is the month of March, the quantity produced and withdrawn in March, 1887, being in excess of 3,500,000 pounds; the quantity produced in March, 1888, being in excess of 3,900,000 pounds, and the quantity withdrawn tax-paid in March, 1888, being in excess of 3,800,000 pounds.

The quantity produced and withdrawn was the lowest during July, 1887, the quantity then produced being a little more and the quantity withdrawn being a little less than 1,200,000 pounds.

While there was an increase in the production and distribution of oleomargarine during the fiscal year ended June 30, 1888, there was a falling off in the number of persons engaged in the business.

The number of persons in business during April, 1887, and April, 1888, was as follows:

	April, 1887.	April, 1888.
Manufacturers	32	29
Wholesale dealers	236	154
Retail dealers	3,929	3,279
Total	4,197	3,462

The falling off in the number of special-tax payers is due in a measure to the fact that manufacturers are dealing more directly with consumers, and this state of affairs is in turn doubtless largely due to prohibitory laws in populous States, which have driven out the manufacturers of and dealers in oleomargarine. But the principal cause of the falling off in the number of dealers, especially of retail dealers, is believed to be the extremely high rates of special taxes imposed by the law. (See page CXXXII of my report for the year ended June 30, 1887.) The decrease in the number of special-tax payers has, however, been a subject of great solicitude to this office, as it may be partly due to fraud. The statement as to the production and use of oleo oil shows that more than 27,000,000 pounds, out of a product during the year of 69,000,000 pounds of this substance, invented for the sole purpose of being used in the manufacture of a butter substitute, was neither exported nor used, as shown by reports received at this office, in the manufacture of oleomargarine. The question as to what actually becomes of this material will never be satisfactorily answered until the manufacturers thereof are compelled to account for it with the same particularity as they are required to account for the article subject to tax, and I renew the recommendations on this subject made in my last annual report. It is doubtless used in the manufacture of some food product, such, for instance, as cheese. It can not be economically used as a lubricant, in the face of the fact that its market price is nearly double the price of tallow.

The examination in laboratories of articles sold as butter, but suspected of being oleomargarine, has been found inadequate to meet the demands of a service covering a territory whose area is 3,611,849 square miles. Accordingly efforts have been made to secure reliable tests, which can be used on the spot where the suspected article is found. The simplest chemical test is doubtless to be obtained through the use of an instrument which will determine the specific gravity of the suspected fat; such, for instance, as the instrument described and recom-

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mended by the analytical chemist of this Bureau in his report of October 10, 1887, published on pages CXLIV and CXLV of my report for the year ended June 30, 1887, and further described in his report of October 10, 18 . herewith. As it is necessary, however, in applying the specific gravity test to any suspected butter to melt the butter and carefully separate the fat from the other constituents, considerable delay and nice manipulation with the aid of conveniences not ordinarily at hand on the premises of the dealer are involved, and this office has not yet deemed it advisable to use such an instrument outside of the chemical laboratory. No such objection occurs in the use of a microscope with polarizing attachments. It is true that in some instances a melted butter may, in the view of the inexperienced observer, be classed as oleomargarine, but such instances are rare and readily remedied by a chemical analysis. On the other hand the instrument in the hands of an instructed person of average intelligence will almost infallibly indicate pure unmelted butter. Under the circumstances, therefore, this office has concluded to adopt a cheap and convenient form of microscope with polarizing attachments with which to make examinations of suspected butter in all parts of the country. The details of the plan under which the instrument has already been used in the principal cities of the United States, and the plan proposed for its continued use in the future, are fully set forth in the report of the microscopist of this office submitted herewith. It will be observed from this report that during a period of about two months over eleven thousand samples, representing the stock of over six thousand five hundred different dealers, were examined and reported upon. The great success of this undertaking, which is regarded as the greatest practical triumph of a scientific nature that has yet attended the administration of the oleomargarine law, has induced me to provide similar instruments to be used hereafter in all the collection districts of the United States.

In my report for the fiscal year ended June 30, 1887, considerable space was given to the consideration of the oleomargarine law not only as a revenue measure, but also as a measure intended to protect the people from imposition in the matter of an important article of food. Other views of the subject were also presented, and certain laws enacted by European countries were quoted as affording valuable suggestions in case it is proposed to modify the law, so as to render it more effectual either as a revenue measure, a protective measure, a sanitary measure, or as a prohibitory measure.

It was in view of their value in connection with an intelligent consideration of the subject that the copies of the most important of these European laws submitted herewith were procured. These laws and the regulations made pursuant thereto, as well as the reports as to countries not having special laws relating to oleomargarine, were procured through the courtesy of the Department of State, the representatives of the United States at the capitals of said countries, and of the representatives of the Governments themselves.

In their anxiety to supply this office with every statutory and regulatory provision relating to the subject, several representatives of foreign Governments have forwarded laws and regulations for the prevention of the adulteration of food and drugs. It is anticipated that these laws and regulations will prove of great value in the administration of the act of Congress approved by the President October 12, 1888.

I take great pleasure in acknowledging the receipt of these evidences of friendliness to this country, and of interest in matters which greatly concern the physical well-being of the whole human family.

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The following table shows the quantity of oleomargarine in pounds, at 2 cents tax, produced at manufactories during the fiscal year ended June 30, 1888, the quantity withdrawn therefrom during the year, and the stock of oleomargarine remaining in factories June 30, 1888:

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Oleomargarine.	Pounds.	Pounds.
Stock on hand July 1, 1887	175,299	
Removed for export and remaining unaccounted for July 1, 1887	56,701	
		232,000
Produced during the year		34,325,527
Total		34,557,527
Withdrawn from factories, tax-paid	32,489,165	
Lost or destroyed in manufactories	9,563	
Withdrawn from manufactories for export and accounted for	1,331,223	
		33,829,951
Removed for export, not accounted for June 30, 1888	411,676	
Remaining in manufactories June 30, 1888	315,900	
		727,576
Total		34,557,527

OPERATIONS IN OLEOMARGARINE FROM NOVEMBER 1, 1886, TO JUNE 30, 1888.

The following statement, by districts, shows the quantity of oleomargarine, in pounds, produced from November 1, 1886, the day on which the law took effect, to June 30, 1888, the quantity withdrawn during that period, tax-paid, or for export, the quantity lost or destroyed in manufactories, and the stock remaining in factories June 30, 1888:

Districts.	From November 1, 1886, to June 30, 1887.			
	Produced.	Tax-paid.	Exported.	Lost or destroyed.
Colorado	308,593	306,969		
Connecticut *a*	196,378	148,572	47,806	
First Illinois	10,549,297	10,272,299	200,680	20,793
Eleventh Indiana *b*	2,784,183	2,734,607	9,040	
Sixth Indiana				
Kansas	1,262,584	1,247,032		
Third Massachusetts	594,541	573,194		
First New York *c*	1,053,086	852,029	200,271	786
Second New York *c*	766,365	766,365		
Twenty-eighth New York *d*	97,433	95,002		
Eleventh Ohio	80,164	80,164		
Eighteenth Ohio	587,082	586,708		1
First Pennsylvania	489,913	216,073	266,735	920
Twenty-second Pennsylvania *c*	99,302	99,194		108
Twenty-third Pennsylvania *e*	112,171	111,814		357
Rhode Island *f*	2,713,535	2,653,547		28,262
Total	21,694,627	20,743,569	724,532	51,227

a Received June 30, 1887, 31,726 pounds from Rhode Island.
b Consolidated June 30, 1887, with sixth district, Indiana; 40,536 pounds transferred.
c Ceased production in March, 1887.
d Ceased production in April, 1888.
e Ceased production in April, 1887.
f Consolidated June 30, 1887, with Connecticut district; 31,726 pounds transferred.

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Districts.	From July 1, 1887, to June 30, 1888.				
	Produced.	Tax-paid.	Exported.	Lost or destroyed.	Remaining in factory June 30, 1888.
Colorado	266, 365	264, 841	.....	.....	3, 148
Connecticut *a*	6, 713, 021	6, 202, 803	396, 989	4, 357	140, 598
First Illinois	17, 876, 127	17, 602, 148	242, 204	5, 206	82, 094
Sixth Indiana	3, 935, 316	3, 928, 544	4, 521	.....	42, 787
Kansas	1, 848, 040	1, 855, 774	.....	.....	7, 818
Third Massachusetts	657, 712	655, 330	16, 591	.....	7, 138
Twenty-eighth New York *b*	99, 677	102, 108	.....	.....	.....
Eleventh Ohio	142, 364	139, 914	.....	.....	2, 450
Eighteenth Ohio	1, 358, 452	1, 357, 363	.....	.....	1, 462
First Pennsylvania	1, 428, 453	380, 340	1, 025, 893	.....	28, 405
Total	34, 325, 527	32, 489, 165	1, 686, 198	9, 563	315, 900
Add amounts from November 1, 1886, to June 30, 1887	21, 694, 627	20, 743, 569	724, 532	51, 227	.....
Grand total	56, 020, 154	53, 232, 734	2, 410, 730	60, 790	315, 900

a Received June 30, 1887, 31,726 pounds from Rhode Island.
b Ceased production in April, 1888.

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE PRODUCED AND WITHDRAWN TAX-PAID FOR EXPORT AND LOST OR DESTROYED IN MANUFACTORIES, MONTHLY, FROM NOVEMBER 1, 1886, TO JUNE 30, 1888.

Month.	Quantity produced.	Withdrawn tax-paid.	Lost or destroyed.	Withdrawn for export.	On hand June 30, 1888.
1886.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
On hand November 1	181, 000	.....	.....	.....	.....
November	3, 188, 261	2, 986, 241	10, 878	6, 747	.....
December	3, 073, 263	2, 956, 827	296	67, 189	.....
1887.					
January	2, 804, 096	2, 720, 235	3, 056	144, 535	.....
February	2, 779, 855	2, 716, 759	9, 182	60, 500	.....
March	3, 568, 254	3, 512, 138	12, 472	96, 499	.....
April	2, 839, 358	2, 780, 307	6, 866	149, 838	.....
May	1, 885, 027	1, 769, 954	2, 210	136, 523	.....
June	1, 375, 423	1, 301, 108	6, 267	62, 701	.....
July	1, 208, 638	1, 170, 136	1, 191	33, 240	.....
August	2, 425, 226	2, 296, 238	601	110, 990	.....
September	2, 703, 256	2, 568, 007	262	68, 917	.....
October	3, 082, 935	2, 915, 016	1, 979	92, 201	.....
November	3, 003, 715	2, 862, 321	.....	148, 899	.....
December	3, 256, 028	3, 120, 393	.....	78, 500	.....
1888.					
January	3, 058, 955	2, 918, 868	.....	117, 781	.....
February	3, 057, 149	3, 003, 515	.....	126, 168	.....
March	3, 940, 727	3, 824, 672	2, 998	155, 761	.....
April	3, 273, 453	3, 062, 396	1, 537	251, 994	.....
May	3, 185, 127	2, 817, 292	.....	327, 726	.....
June	2, 130, 318	1, 930, 311	995	174, 021	.....
On hand June 30, 1888	.....	.....	.....	.....	315, 900
Total	56, 020, 154	53, 232, 734	60, 790	2, 410, 730	315, 900

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STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE IN THE UNITED STATES JUNE 30, 1888.

Oleomargarine—	Packages.	Pounds.
In hands of manufacturers	14,020	315,900
In hands of wholesale dealers	10,416	250,293
In hands of retail dealers (estimated)	42,553	1,000,000
Total	66,989	1,575,293

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Districts.	Collections on oleomargarine at 2 cents per pound.	Special taxes of—			Total.
		Manufacturers.	Retail dealers.	Wholesale dealers.	
Alabama			$606 00		$906.00
Arkansas			728.00	$1,212.24	1,940.24
Colorado	$5,327.36	$600.00	464.00	760.00	7,151.36
Connecticut	124,532.10	4,550.00	17,098.00	6,560.00	152,740.10
Florida			80.66	240.00	320.66
Georgia			299.88	360.00	659.88
First Illinois	354,669.68	5,100.00	27,842.00	8,980.00	396,591.08
Fifth Illinois			1,361.00	920.00	2,284.00
Eighth Illinois			1,384.00		1,384.00
Thirteenth Illinois			264.00	280.00	544.00
Sixth Indiana	78,535.76	600.00	2,120.00	1,480.00	82,735.76
Seventh Indiana			352.00		352.00
Third Iowa			28.00		28.00
Fourth Iowa			108.00	240.00	348.00
Kansas	37,768.54	1,200.00	1,632.00	40.00	40,640.54
Second Kentucky			152.00		152.00
Fifth Kentucky			1,436.00	1,440.00	2,876.00
Sixth Kentucky			2,430.00	480.00	2,910.00
Seventh Kentucky			280.00		280.00
Eighth Kentucky			56.00		56.00
Louisiana			800.00	920.00	1,720.00
Maryland			582.00	440.00	1,022.00
Massachusetts	12,983.24	600.00	18,462.00	10,280.00	42,325.24
First Michigan			9,798.00	9,880.00	19,678.00
Fourth Michigan			1,428.00	2,120.00	3,548.00
First Missouri	.04		2,062.00	3,920.00	4,982.04
Sixth Missouri	4.06		5,100.00	4,620.00	9,724.06
Montana			344.00	2,100.00	2,444.00
Nebraska			398.00	480.00	878.00
New Hampshire			1,946.00	540.00	2,486.00
First New Jersey			334.00		334.00
Fifth New Jersey			1,258.00	480.00	1,738.00
New Mexico			470.00	560.00	1,030.00
Second New York			40.00		40.00
Twenty-eighth New York	1,993.54		24.00		2,017.54
First Ohio			5,136.00	1,280.00	6,416.00
Tenth Ohio			648.00		648.00
Eleventh Ohio	2,799.28	1,100.00	1,592.00		5,491.28
Eighteenth Ohio	27,171.10	1,600.00	4,306.00	1,460.00	34,537.10
Oregon			256.00	900.00	1,156.00
First Pennsylvania	7,571.00	1,800.00	760.00		10,131.00
Ninth Pennsylvania			104.00		104.00
Twelfth Pennsylvania			66.00		66.00
Twenty-third Pennsylvania			4,252.00	2,200.00	6,452.00
Second Tennessee			164.00	360.00	524.00
Fifth Tennessee			1,336.00	960.00	2,296.00
Third Texas			152.00	1,160.00	1,312.00
Fourth Texas			444.00	1,240.00	1,684.00
Second Virginia			242.00		242.00
Sixth Virginia			4.00		4.00
West Virginia			92.00		92.00
First Wisconsin			1,196.00	804.00	2,000.00
Second Wisconsin			748.00	1,680.00	2,428.00
Total	653,355.10	17,150.00	123,258.54	70,376.24	864,139.88

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STATEMENT BY STATES AND TERRITORIES, SHOWING NUMBER OF PERSONS PAYING SPECIAL TAXES AS MANUFACTURERS OF, AND DEALERS IN, OLEOMARGARINE.

States and Territories, as constituted July 1, 1887, for the collection of internal revenue.	Manufacturers of oleomargarine.	Wholesale dealers in oleomargarine.	Retail dealers in oleomargarine.*	Total.
Alabama	.....	1	9	10
Arkansas	.....	3	21	24
California *a*	.....	1	.....	1
Colorado *b*	1	3	18	22
Connecticut *c*	7	12	286	305
Florida	.....	1	2	3
Georgia	.....	1	8	9
Illinois	10	23	590	623
Indiana	1	5	32	38
Iowa	.....	1	1	2
Kansas	2	1	38	41
Kentucky	.....	4	96	100
Louisiana *d*	.....	3	11	14
Maryland *e*	.....	2	15	17
Massachusetts	1	25	330	356
Michigan	.....	23	204	227
Minnesota	0	0	0	0
Missouri	.....	17	115	132
Montana *f*	.....	4	14	18
Nebraska *g*	.....	2	8	10
New Hampshire *h*	.....	1	29	30
New Jersey	.....	2	35	37
New Mexico *i*	.....	2	18	20
New York	1	.....	14	15
North Carolina	0	0	0	0
Ohio	4	6	209	219
Oregon *k*	.....	2	4	6
Pennsylvania	3	3	110	116
South Carolina	0	0	0	0
Tennessee	.....	2	32	34
Texas	.....	5	13	18
Virginia	.....	.....	5	5
West Virginia	.....	.....	5	5
Wisconsin	.....	11	44	55
Total for special-tax year 1888	30	166	2,316	2,512
Total for special-tax year 1887	37	267	3,416	3,720
Total for special-tax year 1887, including all who did business one or more months	37	288	6,977	7,302

* Found by dividing total receipts by rate of tax for full year.
a Including the State of Nevada.
b Including the Territory of Wyoming.
c Including the State of Rhode Island.
d Including the State of Mississippi.
e Including the State of Delaware, District of Columbia, and the counties of Accomack and Northampton, in Virginia.
f Including the Territories of Idaho and Utah.
g Including Dakota.
h Including the States of Maine and Vermont.
i Including the Territory of Arizona.
k Including Alaska and the Territory of Washington.

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NUMBER OF RETAIL DEALERS IN OLEOMARGARINE DOING BUSINESS IN APRIL, 1887 AND APRIL, 1888.

Districts.	April, 1887.	April, 1888.	Districts.	April, 1887.	April, 1888.
Alabama	11	18	Nebraska	8	
Arkansas	68	31	New Hampshire	33	3
Colorado	85	17	First New Jersey	49	
Connecticut	425	384	Fifth New Jersey	132	3
Florida	10	8	New Mexico	33	2
Georgia	12	8	First New York	71	
First Illinois	720	726	Twenty-eighth New York	25	
Fifth Illinois	37	46	Fourth North Carolina	2	
Eighth Illinois	85	52	First Ohio	109	14
Thirteenth Illinois	13	13	Tenth Ohio	10	
Sixth Indiana	22	40	Eleventh Ohio	46	5
Seventh Indiana	17	13	Eighteenth Ohio	101	11
Fourth Iowa	1	7	Oregon	0	
Kansas	57	66	First Pennsylvania	179	2
Second Kentucky	12	13	Ninth Pennsylvania	3	
Fifth Kentucky	43	51	Twenty-third Pennsylvania	318	12
Sixth Kentucky	64	66	Second Tennessee	3	
Seventh Kentucky	11	9	Fifth Tennessee	2	1
Eighth Kentucky	1	2	Third Texas	12	
Louisiana	19	23	Fourth Texas	20	1
Maryland	33	23	Second Virginia	19	
Third Massachusetts	411	405	Sixth Virginia	1	
First Michigan	227	267	West Virginia	11	1
Fourth Michigan	92	61	First Wisconsin	31	3
First Missouri	21	59	Second Wisconsin	27	2
Sixth Missouri	157	144			
Montana	30	15	Total	3,929	3,27

STATEMENT SHOWING THE LOCATION OF MANUFACTURERS OF AND WHOLESALE DEALERS IN OLEOMARGARINE DOING BUSINESS IN APRIL, 1888.

Collection districts.	Location.	Manufacturers.	Wholesale dealers.	Total.
Alabama	Birmingham	0	1	
Arkansas	Fort Smith	0	1	
Arkansas	Little Rock	0	1	
Colorado	Denver	1	2	
Colorado	Aspen	0	1	
Connecticut	Providence, R. I.	5	10	1
Connecticut	Pautucket, R. I	1	0	
Connecticut	New Haven	1	2	
Florida	Jacksonville	0	1	
First Illinois	Chicago	9	18	2
Fifth Illinois	Peoria	0	2	
Thirteenth Illinois	Cairo	0	1	
Sixth Indiana	Hammond	1	0	
Sixth Indiana	Indianapolis	0	5	
Fourth Iowa	Council Bluffs	0	1	
Kansas	Kansas City	2	0	
Fifth Kentucky	Louisville	0	3	
Sixth Kentucky	Covington	0	1	
Louisiana	New Orleans	0	3	
Maryland	Baltimore	0	2	
Third Massachusetts	Cambridge	1	0	
Third Massachusetts	Boston	0	12	1
Third Massachusetts	Fall River	0	3	
Third Massachusetts	Lowell	0	3	
Third Massachusetts	Worcester	0	2	
Third Massachusetts	Lawrence	0	1	
Third Massachusetts	Salem	0	1	
Third Massachusetts	Gloucester	0	1	
Third Massachusetts	Springfield	0	1	
First Michigan	Detroit	0	4	
First Michigan	Haughton	0	1	
First Michigan	Bay City	0	3	
First Michigan	Saginaw	0	2	
First Michigan	East Saginaw	0	1	
First Michigan	Hancock	0	1	
First Michigan	Escanaba	0	2	
First Michigan	Bessemer	0	2	
First Michigan	Ironwood	0	1	

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STATEMENT SHOWING THE LOCATION OF MANUFACTURERS OF AND WHOLESALE DEALERS IN OLEOMARGARINE, ETC.—Continued.

Collection districts.	Location.	Manufacturers.	Wholesale dealers.	Total.
First Michigan	Grayling	0	1	1
Fourth Michigan	Grand Rapids	0	4	4
Fourth Michigan	Muskegon	0	1	1
First Missouri	Saint Louis	0	7	7
Sixth Missouri	Kansas City	0	7	7
Sixth Missouri	Willow Springs	0	1	1
Sixth Missouri	Saint Joseph	0	1	1
Montana	Butte City	0	2	2
Montana	Helena	0	1	1
Montana	Salt Lake (Utah)	0	1	1
Nebraska	Omaha	0	2	2
New Hampshire	Portland (Me.)	0	1	1
Fifth New Jersey	Jersey City	0	2	2
New Mexico	Albuquerque	0	1	1
New Mexico	Las Vegas	0	1	1
Twenty-eighth New York	Buffalo	1	0	1
First Ohio	Cincinnati	0	3	3
Eleventh Ohio	Columbus	1	0	1
Eighteenth Ohio	Cleveland	3	2	5
Eighteenth Ohio	Youngstown	0	1	1
First Pennsylvania	Philadelphia	3	0	3
Twenty-third Pennsylvania	Pittsburgh	0	3	3
Fifth Tennessee	Memphis	0	2	2
Third Texas	El Paso	0	2	2
Fourth Texas	Dallas	0	1	1
Fourth Texas	Fort Worth	0	2	2
First Wisconsin	Oshkosh	0	1	1
First Wisconsin	Milwaukee	0	2	2
First Wisconsin	Green Bay	0	1	1
Second Wisconsin	Ashland	0	2	2
Second Wisconsin	Chippewa Falls	0	1	1
Second Wisconsin	Eau Claire	0	1	1
Second Wisconsin	Hayward	0	1	1
Total		29	154	183
Manufacturers of and wholesale dealers in oleomargarine, doing business in April, 1887		32	236	268

STATEMENT OF PRODUCTION AND USE OF OLEO-OIL DURING YEAR ENDED JUNE 30, 1888.

State or Territory.	District.	Oleo-oil produced.	Oleo-oil used in oleomargarine.
		Pounds.	*Pounds.*
Colorado			88,634
Connecticut			2,545,172
Illinois	1	37,696,050	5,155,588
Indiana	6		1,801,656
Kansas		790,966	689,537
Maryland		654,479	
Massachusetts	3	1,699,360	324,714
Missouri	6	186,990	
New York	3	17,949,900	
Do	28	686,050	20,795
Ohio	11		49,935
Do	18		597,736
Pennsylvania	1	7,670,000	992,043
Do	23	2,290,000	
Total		69,623,795	12,265,800
Exported fiscal year ended June 30, 1888			30,146,595
Used otherwise than in the manufacture of oleomargarine			27,211,400
Total		69,623,795	69,623,795

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REPORT OF THE ANALYTICAL CHEMIST.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Chicago, Ill., October 10, 1888.

SIR: During the past fiscal year the following samples of supposed oleomargarine and adulterated butters were officially submitted for analyses at this laboratory, besides numerous other examinations were made for revenue collectors and agents for information, that were not official seizures.

No.	By whom submitted.	Specific gravity (10 .).	Vol. $\frac{N}{10}$ Na OH (Reichert's process).	Per cent. of insoluble fatty acids (Hehner's method).	Remarks.
			c. c.	*Per cent.*	
114	F. Barnum, collector first district Missouri.	0.861	0.36	94.70	Oleomargarine.
115	R. Stone, collector first district Illinois	0.868	12.10	87.80	Butter.
116	.....do.....	0.868	13.30	87.20	Do.
117	F. Barnum, collector first district Missouri.	0.862	0.80	95.10	Oleomargarine.
118	R. Stone, collector first district Illinois	0.866	11.00	88.80	Butter, old and rancid.
119	.....do.....	0.868	15.00	87.50	Butter.
120	.....do.....	0.867	12.60	88.20	Do.
121	.....do.....	0.862	1.00	95.50	Oleomargarine.
122	J. K. Roberts, collector district Maryland.	0.861	0.45	95.60	Do.
123	.....do.....	0.861	0.45	95.50	Do.
124	Office Internal Revenue, Washington, D. C.	0.867	11.20	88.80	Butter, old and rancid.
125	J. F. Wohlgamot, deputy collector eighth district Illinois.	0.876	11.50	88.00	Butter.
126	A. Hickley, deputy collector eighth district Illinois.	0.867.5	13.90	87.10	Do.
127	.....do.....	0.867	12.10	87.80	Do.
128	R. Stone, collector first district Illinois	0.867	12.10	87.80	Do.
129	J. E. Dennis, deputy collector district Connecticut.	0.867	13.70	87.50	Do.
130	R. Stone, collector first district Illinois	0.868	12.50	87.80	Do.
131	O. Scott, deputy collector eighth district Illinois.	0.866	12.40	.....	Do.
132	.....do.....	0.867	12.90	.....	Do.

The marked falling off in the number of samples submitted, in comparison with that of last year, is very probably in a great measure to be attributed to the salutary effect the law and the convictions procured under it have had upon the "butter mixers;" also in part to the fact that the past year had been a very favorable one for dairy products, making the price of pure butter too low to offer sufficient inducements to run the risks of adulteration. Another reason may be that the revenue collectors and agents have not as yet become sufficiently expert with the microscopic instrument adopted by the Bureau for preliminary examinations.

In support of my suggestion in last year's report with regard to Dr. Koenig's specific gravity test, for preliminary examinations, I have translated part of an article on the subject by Professor Sell, of the Berlin University, and a member of the German imperial board of health, and take the liberty to annex it hereto as part of my report.

DETERMINING THE SPECIFIC GRAVITY OF BUTTER FAT AT 100° C., AFTER KOENIG'S METHOD, AS A BASIS FOR REGULATING AND CONTROLLING TRAFFIC.*

There can hardly be any doubt in the minds of those having directed their attention to the present public discussion relative to the traffic in milk, butter, and its artificial substitutes as to the fact that sooner or later it will become incumbent upon the competent authorities of the different countries within the pale of civilization to require of their experts the formulation of certain regulations, based upon the rules of science, for the guidance of executive officers, supplying the latter with the means of controlling the traffic in question in accordance with late experiences, and to the end of insuring a legitimate and honest basis for the same.

In view of this, the advisability of giving especial attention to Koenig's method for determining the specific gravity of fats at a temperature of 100° C., and regarding its availability for the object in question, will scarcely be disputed by experts desirous of supplanting that which may be good and useful by that which proves to be better, and who are prepared to aid, with the scientific material at hand, in effectively opposing certain undeniable evils of the traffic as now practiced.

* Ueber Kunstbutter, Dr. Eugen Sell, Berlin, 1886.

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Seven years have elapsed since this process was first made known by its originator, and during that period it has been repeatedly tested by different parties. The good results obtained through the experiments by many competent chemists of acknowledged authority, and the favorable opinions given by them regarding this process, have been enumerated on page 26 of this book, in the article on artificial butter, etc.

The board of health, acting solely upon its own experience, without hesitancy fully concurred in these opinions.

The board, immediately upon publication of the process by its originator, took steps for testing the same by making numerous experiments with reference to its value. * * * For the purpose of entering upon these experiments it was primarily necessary to obtain data as to the specific gravity of pure milk, butter, beef fat, and lard; the necessary material for which was partly personally prepared and partly procured from such reliable sources that left no doubt as to its purity.

The results, which were subsequently fully confirmed by a further series of tests, are given in the following (Table I):

TABLE I.

Specific gravity at 100° C. of—			
Butter.	Beef fat.	Lard.	Oleomargarine.
0.867 to 0.868	0.859	0.860 to 0.861	.....
0.868	0.859	.....	0.860
0.867	0.859	0.860	.....
0.867	0.860	0.861	.....
0.867	0.860	0.860	.....
0.867	0.859	0.860 to 0.861	.....
0.867	0.860	0.860	.....
0.866	0.860 to 0.861	.....	0.859
0.868	0.859	0.860 to 0.861	.....
0.867	.....	.....	0.859 to 0.860
0.866	0.860	.....	0.860
0.867	0.860	.....	0.859

By these figures it is shown, and they are in accordance with other data in our possession, that the specific gravity of butter fat fluctuates between 0.866 and 0.868, and it may be here incidentally mentioned that the figures 0.865 were not found in the above and other series of tests that were made by the health authorities.

The figures relating to beef fat and hog's lard agree in the main with observations made by others.

As to the samples of oleomargarine obtained directly from the press, the specific gravity of which at 100° C. no data was found in the current literature on the subject, it will be seen that there is no deviation from that of beef fat.

Mixtures were then made of pure butter with German artificial butter, composed of oleomargarine, milk, and peanut oil, and of butter with beef fat and lard, respectively. The component parts were subjected to Koenig's method at 100° C., showing the following results:

The milk butter	0.867 to 0.868
The artificial butter	0.861
The beef fat	0.859
The hog's lard	0.860

The specific gravity of different mixtures at 100° C. was found as compiled in the following table, viz:

TABLE II.

1. 90 per cent. pure butter with 10 per cent. artificial butter	0.865 to 0.866
2. 75 per cent. pure butter with 25 per cent. artificial butter	0.865
3. 66.6 per cent. pure butter with 33.3 per cent. artificial butter	0.864 to 0.865
4. 50 per cent. pure butter with 50 per cent. artificial butter	0.863 to 0.864
5. 25 per cent. pure butter with 75 per cent. artificial butter	0.862 to 0.863
6. 10 per cent. pure butter with 90 per cent. artificial butter	0.860 to 0.861
7. 72 per cent. pure butter with 28 per cent. hog's lard	0.865
8. 90 per cent. pure butter with 10 per cent. beef fat	0.866
9. 80 per cent. pure butter with 20 per cent. beef fat	0.864 to 0.865
10. 70 per cent. pure butter with 30 per cent. beef fat	0.863 to 0.864

Respectfully submitted.

LOUIS C. STARKEL,
Analytical Chemist. Internal Revenue Bureau.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue,
Washington, D. C.

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REPORT OF THE MICROSCOPIST.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, July 10, 1888.

SIR: I have the honor to submit my first annual report of the work done in the laboratory since July 1, 1887.

During the past year 141 samples have been received and analyzed. Of this number 39 were substances submitted by collectors of internal revenue for your decision under sections 14 and 15 of the act of August 2, 1886; 24 of which proved, on analysis, to be oleomargarine, 1 oleo oil, and the remainder butter. From twelve of the largest oleomargarine factories samples were procured of the different ingredients used, with the exception of salt, milk, cream, and annotto or other coloring matter, and the different grades of oleomargarine made by them. These samples consisted of 9 creamery butters, 12 neutral lards, 12 oleo oils, 4 cotton-seed oils, 3 sesame oils, 16 oleomargarines, 8 dairy butterines, and 6 creamery butterines; also, 5 samples of annotto were sent; a total of 75 samples. In addition, 7 more samples of cotton-seed oil, 2 of cotton-seed stearin, and 6 of an artificial food-product were procured from other parties. A sample of creamery butter and dairy butterine were purchased in the local market, for comparison. Ten miscellaneous samples, consisting of beers, whiskies, etc., were likewise analyzed.

METHODS FOR THE DETERMINATION OF BUTTER AND BUTTER SUBSTITUTES.

The examination of a fat may conveniently be divided into two parts:
(1) For the determination of its physical properties; and
(2) For the determination of its chemical properties.

Physical properties.

The melting point of a fat was at one time considered quite an essential determination to establish the difference between a butter and an oleomargarine, but it did not take the manufacturers of the artificial product long to produce an admixture which would melt at the same temperature as genuine butter. While the differences between the melting points of the various ingredients used for the production of artificial butter and genuine butter are noticeable, these ingredients are not used by themselves for butter. Consequently this method has fallen into disuse.

The microscopical examination of the fresh sample is purely a negative test. That is to say, that a sample of fresh genuine butter, when examined under the microscope with the aid of polarized light, and with or without the employment of a selenite plate to color the field of vision, gives a perfectly homogeneous field.

The difference between a fresh unmelted butter and oleomargarine—which is always made in whole or in part of melted fats—is readily and quickly detected by this means, owing to the bright white particles with which the whole field is illuminated when melted fats are present. It is true that genuine butters are sometimes accidentally melted, so that while the presence of melted fat is not a sure indication that the article is oleomargarine, their entire absence in the article found in the markets removed from the place of manufacture is a very strong indication that it is butter.

Boiled or "ladle-packed" butter, made from old, rancid butter, melted and churned with a small quantity of milk, and very rancid butter, may sometimes be mistaken for oleomargarine, but by having a slide of oleomargarine or butterine ready for comparison, the difference is readily perceived. Such inspection is quickly and easily performed without previous preparation of the sample, and a large number of samples can be examined in a short time. The hard fats, palmitin and stearin, exist in a state of solution in the globules of a fresh sample of butter and in the fats of living animals. Upon being melted and cooled these hard fats separate out in the form of acicular crystals, which polarize light, owing to their being double-refracting bodies. The use of the microscope for the purpose of observing the presence of melted fats in a fresh sample was first brought to the attention of chemists in 1873 in an article "On Butter," by Dr. J. Campbell Brown, republished in the Chemical News, vol. 28, page 1, from the Liverpool and Manchester Medical and Surgical Reports, 1873, wherein he described the appearance of the characteristic globules of fat, the granular masses of curd, and the cubical crystals of salt in genuine butter, the presence of stearic acid, stearin, or palmitin being recognized by single fusiform crystals or star-like aggregations of acicular crystals.

The specific gravity of a body is the weight of that body as compared with the weight of an equal volume of another body assumed as the standard. For solids and liquids this standard is distilled water. All determinations are made at known temperatures, generally either 15° C., or 15.5° C. (60° F.). However, on this point there is no uniformity, and results are stated, water at 4° C.—the point of maximum den-

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sity—at 15° C., at 15.5° C., at 37.8° C., (100° F.), at 40° C., or at 100° C., the boiling point of water, being taken as unity by different analysts.

The higher temperatures are generally used for substances like fats, which are liquid at these and solid at the lower temperatures. This is apt to cause confusion in the way the results are stated, the "actual density," as it is called, being preferable; here the substance under examination is compared with the weight of an equal volume of water at the temperature at which the determination is made. The result as given in Tables I and II, page CLIII, Annual Report of the Commissioner of Internal Revenue, 1887, and in the tables in this report, of the different specific gravities, are the actual densities at the temperature specified. In Table III, page CLIV (report above cited), the results are stated with water at 15.5° C. and 37.8° C. as unity. For fats the determination should be carefully performed in specific gravity bottles, furnished with a delicate thermometer stopper, as giving the most accurate results. The use of the Westphale balance for this determination, made at the temperature of boiling water, though the temperature of the fats melted in a water bath rarely exceeds 98° C., may also be recommended.

When the specific gravity is expressed at the "actual density" at 40° C. the density of pure butter-fat ranges from .909 to .913, being rarely below .911; butterine, .904 to .908; oleomargarine, .903 to .905; oleo-oil, .902 to .903; neutral lard, .903 to 904; cotton-seed oil, .911 to .914; and sesame oil, .911. Any admixture of cotton-seed or sesame oil tends to increase the density of oleomargarine, but there is, of course, a practical limit to their employment as ingredients of artificial butter. It is evident that the determination of the specific gravity of the melted fat affords a useful indication as to whether it is butter or not, and a means of simply estimating the proportion of foreign fat contained in adulterated samples. The determination of the specific gravity alone is not sufficiently reliable to justify the positive condemnation of a sample as adulterated, or even to prove it to be approximately genuine, but taken in connection with the results of the chemical examination, it helps to clinch the whole matter together and allows of a positive judgment being pronounced.

Chemical properties.

The recognition of foreign fats in butter is dependent on the peculiar constitution of genuine butter-fats, and it is therefore necessary to separate the water, salt, curd, etc., from the fatty matter of the sample to obtain it in a fit condition for further examination. For this purpose the sample is heated in a suitable vessel till the fat is melted and the curd and salt have settled to the bottom. The fat is then filtered, and when thus obtained is ready for the chemical determinations.

Numerous methods of examining butter for foreign fats have been devised, but many are worthless for their intended purpose, unless the sophistication has been of the grossest character. The three methods that have received the most support from analysts and yielded the best and most uniform results are those known as Reichert's, Koettstorfer's, and Hehner and Angel's. These are based on the more or less complete quantitative determination, by treatment with a caustic alkali, either of the soluble and insoluble fatty acids together, or of either of the classes separately.

Hehner and Angel were the first, in 1874, to devise a reliable method for analyzing butter-fats. Their original process involved only the estimation of the insoluble fatty acids; and although it is not as capable of giving a sharp distinction between genuine and adulterated butter as some of the latter modifications, yet in cases of gross adulteration, or the almost complete absence of genuine butter-fat, it affords a means of arriving at a perfectly reliable result. It is, however, a lengthy operation, involving much manipulation, and consequently is liable to errors, the tendency being toward loss of the insoluble acids.

It may briefly be described as follows: A certain quantity of the fat is weighed out and saponified by the addition of an alcoholic solution of caustic potash with the aid of heat; the excess of alcohol is driven off by evaporation; the resulting soap is dissolved in water and decomposed by the addition of a dilute mineral acid, and the insoluble fatty acids are collected on a filter and well washed with boiling water until all the soluble (volatile) fatty acids are removed. The very readily soluble butyric acid being first removed, and afterwards the small amount of fatty acids which are soluble with more difficulty, and which, therefore, remain, at first, mixed with the insoluble acids; the soluble acids are then determined in the wash water with a standard solution of caustic alkali; and finally the insoluble acids are dried and weighed. Ordinary fats, consisting of mixtures of stearin, palmitin, and olein yield, on saponification, fully 95 per cent. of fatty acids, of which all but a small quantity are insoluble in water. Butter-fat, owing to the larger proportion of soluble (volatile) fatty acids, which range from 4.5 per cent. to nearly 7 per cent., yields from 86.5 per cent. to 89 per cent. of insoluble fatty acids. A sample ought scarcely to be considered adulterated unless the insoluble acids exceed 89.5 per cent. This method yields trustworthy and concordant results only when the conditions of opera-

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tions are rigorously the same, and different observers may get somewhat different results with the same sample. The result is to some extent dependent upon the method of washing, and the quantity and temperature of the water employed. It may likewise be influenced by the mode of drying of the washed fatty acids, as by long continued heating their weight is liable to increase owing to oxidation.

For these reasons, as well as the length of time demanded for a determination, this method has generally been abandoned in favor of the more reliable and quicker procedure of the Reichert process.

Koettstorfer's method (*saponification equivalent*).—This is based upon the fact that butter-fat contains a larger proportion of the fatty acids that have a low-combining molecular weight than most of the other mixtures of glycerides which may be used for butter substitutes, and consequently requires a greater amount of an alkali to effect saponification. A certain quantity of the filtered fat is weighed out and saponified by the addition of an alcoholic solution of caustic potash with the aid of heat in a closed bottle.

When completely saponified the contents of the bottle are cooled, an indicator, such as phenol phthalein, added, and the amount of alkali neutralized ascertained by the addition of a standard solution of acid. The results are expressed in the number of milligrams of the fat which would be decomposed by one cubic centimeter of a normal solution of any alkali, and are conveniently designated saponification equivalents of the fat. The expression of the neutralizing power of fats in saponification equivalents has the advantage of being applicable to the results of saponification by any alkali, whilst the percentage of caustic potash required for complete saponification is not directly comparable with the figures obtained when soda is the alkali employed. This process is excellent for the rapid preliminary examination of butter and butter substitutes. Butter may vary from 235 to 269; lard, tallow, and other fats, used for butter substitutes, give from 270 to 290 as the saponification equivalents. Cocoa-nut oil, however, gives results slightly below genuine butter, and it is quite possible to prepare a mixture of this oil and oleomargarine that will give results almost identical with that afforded by pure butter. (Moore in Chemical News, December, 1884.) Its presence would be shown by the other tests, and in all probability this oil is not used for this purpose, certainly not in any of the oleomargarine factories in this country, as its strong taste and smell would readily be detected.

Reichert's method.—In this process advantage is taken of the facts that the quantity of soluble acids in a mixture of fats bears a direct relation to the quantity of genuine butter present, and that if the aqueous solution of a saponified fat is decomposed by an acid and heated to boiling, the greater portion of the soluble acids escapes with the watery vapors, and can be collected and determined in the distillate.

This process is arbitrary in every detail, as no attempt is made to distill all the fatty acids over, but taking a definite amount of the melted and filtered fat—2.5 grams—every time, saponifying it with the same quantities of caustic potash and alcohol, driving off the alcohol, diluting and acidifying with the same quantities of water and acid, boiling and taking the same quantity of distillate, a sufficient uniformity of results can be obtained on which to base an opinion. Its reliability has been confirmed by those who have had occasion to use it, and it is almost universally adopted as the best single test for distinguishing butter from other fats.

Reichert concluded from his experiments that 2.5 grams of genuine butter-fat require, on an average, 14 cubic centimeters of decinormal alkali to neutralize the volatile fatty acids, and his results have been substantially verified by very numerous experiments of many different chemists. Investigation has led to the general adoption of 12. cubic centimeters as the minimum for butter made on a large scale.

In this as well as the other two methods, blank determinations containing no fat, but simply the chemicals used, should always be carried on simultaneously with the analysis of the fat under examination and the proper correction made for any acidity developed in the chemicals by the manipulation performed. It is easy to obtain results from known mixtures of butter and oleo-oil, neutral lard, etc., that will agree closely with theory, where the constituents employed have been determined by preliminary experiment, but in the case of an unknown sample, where the separate examination of the constituents is impossible, a slight admixture of foreign fats might be practiced and escape detection by the chemical results. On a commercial scale, however, this admixture of foreign fats would be practiced with larger amounts than 10 per cent. or 15 per cent. to be profitable. The best creamery butterine, put up by one of the largest factories in this country, whose analysis is given in Table II, p. CLIX, is readily distinguishable from genuine butter. In the lower grades of oleomargarine, containing the minimum quantity of milk and cream, the results of the analysis approach more and more to the composition of the predominating constituent.

Mr. A. H. Allen, president of the Society of Public Analysts, in his testimony before the English Select Committee on the Butter Substitutes Bill, stated that a very superior butter would stand a certain admixture with oleomargarine which analysis would not be able to detect. That under favorable conditions from 5 to 8 per cent. of such an ad-

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mixture could be detected, but there might exist instances where as much as 15 to 20 per cent. of oleomargarine were added to the butter without the analyst being able to definitely state it as a fact with sufficient certainty for a court. That the differences of specific gravity, of the percentages of the soluble and insoluble acids (Hehner and Angel's method), and the difference of the melting points would fail to detect as much as 33 to 40 per cent. of the adulteration, as they do not go far enough, and the two tests on which he would rely to detect small admixtures of foreign fats are those known as Koettstorfer's and Reichert's methods.

In adopting and using two physical and two chemical methods of examination of the samples of butter and oleomargarine received, I have employed the microscopic and specific gravity determinations and followed Koettstorfer's and Reichert's methods as giving the most reliable results, with the least manipulation and consequent source of errors, and in the shortest time. My object being to determine the nature of the substance under examination with as little delay as possible. (For details see Bulletin No. 16, Division of Chemistry, Department Agriculture, 1887, pages 68 to 72. Methods of analysis for dairy products adopted by the Association of Official Agricultural Chemists.) Each sample was analyzed in quadruplicate, by each method, and the necessary blank determination carried on simultaneously.

TABLES OF ANALYSES.

The following tables give the analyses of the various samples of butter and oleomargarine received from collectors of internal revenue, together with the different ingredients used by twelve of the largest factories and the various grades of oleomargarine made in them. These latter samples were received directly from the factories, together with a statement of the various proportions in which the manufacturers used the different ingredients to obtain the resulting product. I propose during the coming year to continue this investigation until samples have been received from all the factories. In addition to the chemical analysis a microscopical examination was made of the solid fats used as ingredients, in order to ascertain whether they contained any harmful organisms, but none were found.

Table III shows the range in composition of the various samples of oleomargarine and of the ingredients used in the twelve factories.

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TABLE I.—ANALYSES OF SUBSTANCES SUBMITTED FOR EXAMINATION BY COLLECTORS OF INTERNAL REVENUE.

Serial No.	Sample marked—	Place whence received.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5 grams.	Microscopic examination.	Proved to be—
5	Oleo 1	Boston, Mass	.90352	285.4	0.190	Variegated field; melted fats	Oleomargarine
6	Oleo 2	do	.90357	287.5	0.264	do	Do.
7	Oleo 3	do	.90353	282.3	0.253	do	Do.
8	Oleo 4	do	.90420	282.5	0.309	do	Do.
9	Oleo 5	do	.90377	286.6	0.304	do	Do
10	Oleo 6	do	.90402	285.3	0.343	do	Do
11	Oleo 7	do	.90359	285.5	0.362	do	Do.
12	Oleo 8	do	.90366	283.6	0.441	do	Do.
13	Oleo 9	do	.90422	283.6	0.418	do	Do
14	Oleo 10	do	.90391	285.1	0.277	do	Do.
21	Oleo	Newark, N. J	.90205	284.9	0.082	do	Oleo oil.
25	Oleomargarine No. 1	Fort Smith, Ark	.91025	244.7	12.820	Homogeneous field	Butter.
26	Oleomargarine No. 2	do	.90998	247.7	12.640	do	Do.
55	Package No. 1	Baltimore, Md	.90516	285.8	0.087	Variegated field; melted fats	Oleomargarine.
56	Package No. 2	do	.90508	286.0	0.086	do	Do.
57	Package No. 3	do	.90491	291.6	0.080	do	Do.
62	10-pound package	Providence, R. I	.90354	285.3	1.129	do	Do.
68	Oleomargarine No. 1	Chicago, Ill	.90945	256.4	10.020	Homogeneous field	Butter; rancid.
69	Oleomargarine No. 2	do	.91034	257.5	10.870	do	Do.
70	Oleomargarine No. 3	do	.90980	248.8	10.840	do	Do.
88	Oleomargarine	Newark, N. J	.90448	286.4	0.234	Variegated field; melted fats	Oleomargarine.
89	Ashford, pure Jersey	Covington, Ky	.90291	287.3	0.340	do	Do.
90	Butter	Philadelphia, Pa	.90457	291.5	0.281	do	Do.
103	Oleomargarine	Baltimore, Md	.90465	286.4	0.615	do	Do.
119	do	Newark, N. J	.90478	286.1	0.336	do	Do.
120	Butter	Brooklyn, Anne Arundel Co., Md	.90450	283.5	0.415	do	Do.
127	do	Baltimore, Md	.90426	287.0	0.546	do	Do.
128	do	do	.90432	285.5	0.513	do	Do.
129	do	New York	.90977	252.1	12.672		Butter; rancid.
130	do	do	.90965	252.6	12.647		Do.
131	do	do	.91001	251.6	12.654		Do.
132	do	do	.91064	247.4	14.301		Do.
133	do	do	.91038	248.7	13.665		Do.
134	do	do	.91018		13.173		Do.
137	do	New Haven, Conn	.91044	248.9	12.623		Do.
138	do	do	.90868	258.3	11.105		Do.
139	do	Baltimore, Md	.90342	285.6	0.282	Variegated field; melted fats	Oleomargarine.
140	do	do	.90354	285.9	0.218	do	Do.
141	do	Wilkes Barre, Pa	.91127	243.9	14.500	Homogeneous field	Butter.
58	do	Purchased Washington, D. C	.91058	254.2	11.274	do	Do.
59	Creamery butterine	do	.90460	280.3	2.218	Variegated field; melted fats	Oleomargarine.

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TABLE II.—ANALYSIS OF INGREDIENTS AND DIFFERENT GRADES OF OLEOMARGARINE RECEIVED DIRECT FROM THE FACTORIES.

Serial No.	Factory.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5 gms.
Oleo oil.				
29	A	.90268	284.6	.000
33	B	.90193	286.4	.000
38	C	.90247	285.3	.000
41	D	.90263	285.6	.000
45	E	.90226	285.8	.000
51	F	.90207	284.9	.000
63	G	.90171	287.0	.096
77	H	.90195	286.8	.207
91	K	.90216	287.9	.158
98	L	.90198	285.0	.148
104	M	.90211	288.0	.000
113	N	.90210	288.4	.000
Neutral lard.				
30	A	.90372	285.9	.000
34	B	.90364	284.6	.000
39	C	.90379	285.1	.000
42	D	.90343	285.5	.000
46	E	.90376	285.9	.000
52	F	.90369	286.9	.000
64	G	.90334	287.7	.000
76	H	.90358	287.5	.208
92	K	.90370	288.2	.000
99	L	.90353	287.1	.000
105	M	.90362	287.4	.000
114	N	.90362	280.9	.000
Cotton-seed oil.				
31	A	.91118	285.7	.090
43	D	(*)	287.1	.000
53	F	.91130	286.2	.000
97	L	.91082	289.1	.135
Sesame oil.				
32	A	.91034	294.5	.000
25	B	.91173	294.9	.000
47	E	(*)	290.7	.000
Butter.				
82	A	.90924	250.9	11.234
80	B	.91128	263.5	12.350

Serial No.	Factory.	Specific gravity at 40° C.	Saponification equivalent.
Butter—Continued.			
84	C	.90985	248.1
86	D	.90902	253.6
61	E	.91084	250.3
48	E	.90963	257.5
78	E	.91032	255.6
93	K	.90985	255.7
106	M	.90978	250.4
Oleomargarine.			
83	A	.90389	286.0
81	B	.90356	286.4
87	D	.90442	285.3
71	F	.90526	287.2
72	F	.90505	287.1
66	G	.90522	286.0
73	H	.90318	287.3
94	K	.90326	284.6
100	L	.90323	284.2
101	L	.90300	287.2
107	M	.90340	286.0
108	M	.90317	287.6
109	M	.90388	284.5
115	N	.90340	285.7
116	N	.90333	285.8
117	N	.90303	286.6
Dairy butterine.			
79	E	.90350	286.8
67	G	.90361	286.5
74	H	.90427	279.4
95	K	.90375	282.9
110	M	.90374	283.4
111	M	.90377	283.9
112	M	.90418	282.2
118	N	.90367	283.4
Creamery butterine.			
85	C	.90480	275.8
49	E	.90508	275.4
65	G	.90750	266.1
75	H	.90501	276.1
96	K	.90416	280.4
102	L	.90516	277.5

* Not enough for a determination.

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TABLE III.—EXTREMES IN COMPOSITION OF SAMPLES OF OLEOMARGARINE, AND INGREDIENTS.

Oleomargarine.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5gms.	Ingredients.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5gms
Oleomargarine:				Oleo oil:			
Average, 39 samples	.90397	286.0	0.370	Average, 13 samples	.90216	286.2	.05
Highest	.90526	291.6	0.882	Highest	.90268	288.4	.20
Lowest	.90291	282.3	0.080	Lowest	.90171	284.6	.00
Dairy butterine:				Neutral lard:			
Average, 9 samples	.90378	284.9	1.293	Average, 12 samples	.90362	286.6	.01
Highest	.90427	286.8	1.915	Highest	.90379	288.2	.20
Lowest	.90350	282.2	1.002	Lowest	.90334	284.6	.00
Creamery butterine:				Cotton-seed oil:			
Average, 7 samples	.90519	275.9	3.467	Average, 8 samples	.91198	285 7	.08
Highest	.90750	280.4	7.577	Highest	.91403	289.1	.17
Lowest	.90416	266.1	1.973	Lowest	.91082	283.3	.00

Several samples having been received of an artificial food product, composed principally of the beef stearin left after pressing out the oleo oil in the manufacture of that product and cotton-seed oil, for analysis, I collected from various sources samples of cotton-seed oil, both crude and refined, and some cotton-seed stearin. Through the courtesy of one of the large firms in Chicago, samples of refined oil were blown for some time, and the resulting product together with the original oil was sent here for analysis. The results obtained are given in the following table:

TABLE IV.—*Analyses of cotton-seed oil.*

Serial No.	Description.	Factory.	Specific gravity at 40° C.	Saponification equivalent.	Vol. $\frac{N}{10}$ Na OH for 2.5 gms.
3	Crude cotton-seed oil	.....	.91302	283.3	.17
2	Refined cotton-seed oill	.....	.91403	283.3	.14
16	"Off quality yellow oil"	.....	.91136	285.2	.08
19	"Prime white oil"	.....	.91214	285.9	.08
31	Refined cotton-seed oil	A.	.91118	285.7	.09
43	.....do	D.	(*)	287.1	.09
53	.....do	F.	.91130	286.2	.09
97	.....do	L.	.91062	289.1	.13
15	Cotton-seed stearin	.....	.90939	284.2	.09
54	Cotton-seed stearin, yellow	.....	.90949	284.1	.08
	"Blown cotton-seed oil;"				
16	"Off quality yellow oil"	.....	.91136	285.2	.08
17	No. 16 blown two weeks at 30° C.	.....	.93912	269.0	1.01
18	No. 16 blown two weeks at 30° C., then twenty-four hours at 100° C.	.....	.96104	.....	1.50
19	"Prime white oil"	.....	.91214	285.9	.08
20	No 19 blown sixteen hours at 100° C	.....	.92271	275.8	.51
1	Cotton-seed compound	.....	.90962	289.5	.19
121		.....	.90977	287.2	.19
122		.....	.90950	288.4	.32
123		.....	.90873	286.9	.40
124		.....	.90835	286.4	.00
125		.....	.90884	286.2	.00

* Not enough for analysis.

The effect of the prolonged oxidation is to raise the specific gravity of the oil and to lower its percentage of insoluble acid, as shown by the saponification equivalent and Reichert's method. These blown oils were thick and had quite an agreeable smell and nutty flavor. It is very questionable whether they could be used in the manufacture of oleomargarine.

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AMERICAN METHODS OF MANUFACTURING OLEOMARGARINE.

The following ingredients enter into the manufacture of oleomargarine as pursued in this country: Oleo oil, neutral lard, some liquid vegetable oil, as cotton seed, sesame, or peanut; butter, in the higher grades, cream and milk, together with salt, and annotto or other coloring matter. A brief statement of the general system pursued in the preparation of the ingredients, and of the finished products, may not be uninteresting. Very few of the oleomargarine manufacturers make their own oleo oil or neutral lard, and none of them refine or crush the vegetable oils used in the lower grades of oleomargarine, but buy them in the open market, these materials being now well established commercial products.

The manufacture of oleo oil is generally carried on in connection with the large slaughter and packing houses situated in or near the principal cities, where every effort is made to utilize all portions of the cattle slaughtered. The caul and suet fats are removed from the freshly slaughtered beeves and placed in tanks filled with water at 75° to 85° F., where they remain from two to three hours before being transferred to other tanks containing ice water. By this procedure the fats are gradually deprived of their animal heat and the danger of their becoming sour is avoided, as would happen if the mass of fat was suddenly chilled by being placed directly in ice water. The caul, long or slaughter fat, is kept separate from the suet fat, which yields an inferior grade of oil.

A Texan steer will yield on an average 65 pounds of caul and suet fats, from which are obtained 28 pounds (43 per cent.) oleo oil, 21 pounds (32 per cent.) oleo stearin, and 12 pounds (20 per cent.) high grade tallow. The chilled fats having been thoroughly washed to remove any blood that may be present, are then sent to the rendering tanks. These are generally in a separate building from the slaughter-house. Fat from cattle slaughtered late in the afternoon is generally kept in the ice-water tanks over night before being rendered; thus no fat is more than twelve or fourteen hours on hand, and the great majority less than four hours, before it is rendered. The fat is fed into choppers or hashers, revolving at a high rate of speed, from which it issues through fine sieves directly into the rendering tank. This is a large steam-jacketed upright kettle of 2,000 to 5,000 pounds capacity, provided with revolving blades driven by suitable machinery. Steam being turned on in the jacket, the hashed fat is fed continuously into the tank and kept in motion by the stirrer. When the tank is full and the contents thoroughly melted, the temperature being 120° to 155° F., the stirrer is removed, and the water and scrap allowed to settle. The clear fat is drawn off from the top, and run into the graining or seeding cars of 400 to 600 pounds capacity, where it is allowed to chill. The temperature of the room in which these cars are stored is maintained at 85° to 95° F. The fat in chilling naturally solidifies gradually; the hardest variety, the stearin, being the first to form a thin crust on top and sides. In from one to three days the whole contents of the car will be in a semi-solid condition. This fat is free from all "greasy" taste. The car containing the semi-solid fat is taken to the press-room, which is maintained at a temperature somewhat below that of the seeding-room, viz., 70° to 80° F., where it is dipped out by ladle and poured on a stout linen cloth, placed in a suitable depression on a wooden revolving table, and after the cloth is properly folded so as to make a rough bag, it is transferred to the metal plate of a screw-press. A dozen of these cloth bags cover the surface of a plate. When one plate is covered, another one is let down and filled.

When the press is filled, pressure is gradually applied by means of an endless chain revolving a screw; the expressed "oil" constitutes the "oleo-oil." This liquid fat is conducted, still hot, from the press into barrels or cars, where it is allowed to cool. The finished product is nearly colorless, tasteless, and at ordinary temperatures is a soft, granular fat, rather than an oil. The hard fat remaining in the filter bags is removed from the press and forms the beef- or oleo-stearin, which is used either for making "refined lard," by the addition of cotton-seed oil, or sold to the soap and candle makers.

The manufacture of "neutral lard" is conducted by essentially the same machinery and at about the same temperature employed in the manufacture of "oleo-oil." Only the leaf fat of freshly-slaughtered hogs is used. A hog yields from 5 to 15 pounds of leaf lard, averaging 9 pounds; 100 pounds of which yield 90 pounds "neutral." The "neutral," however, is not pressed to extract the stearin, but is run directly from the rendering tank into a very strong iced brine, where it remains for about twenty-four hours, when it is removed and placed on shelves to drain. The "neutral" is a white, slightly granular, tasteless, solid fat. The skimmings and scrap from the lard-rendering kettles are strained, and the fat, about 2 per cent. of the original charge, obtained from them added to the steam-rendered product. Several factories, however, use the ordinary steam and kettle-rendered lards, and not "neutral." Great cleanliness is observed throughout both processes, and there is very little manual handling, machinery being used as much as possible, and the fat carefully guarded from any source of contamination.

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The by-products of oleo-oil and neutral, viz: stearin, tallow, and lard, are standard merchantable articles. Only fresh and sweet fats are used, and tanks, etc., are thoroughly cleaned before use, as a small amount of fat, if allowed to adhere to the apparatus, is liable to decompose in such a way as to spoil the succeeding batch of materials worked up.

Though there may be slight differences in the details, the range of temperature, size of tanks, etc., pursued by the different manufacturers, the general procedure is as above described, the object being to obtain a neutral fat, melting at butter temperatures.

The vegetable oils are prepared by crushing the seeds, etc., and subjecting the crushed mass to hydraulic pressure, or by extracting the oil by carbon bisulphide or other solvent. The crude oil thus obtained is refined to remove the coloring matter by treatment with mineral acids and subsequent neutralization by alkalies, and chilling and pressing, whereby a product is obtained of a light straw-color and bland taste.

The butter used is always selected for its high flavor and taste and is generally obtained direct from the creamery. Owing to the granular character of oleo-oil it becomes necessary to add some softer and smoother fat; and neutral lard and cottonseed or other similar vegetable oil, are added for the purpose of making the mixture more closely approach the consistency of butter. The proportions in which these ingredients are used vary with the seasons of the year, the grade desired, and the formulas of the manufacturers. The charge of milk or cream, however, is the same for all grades manufactured by any particular factory, and varies from 10 to 20 per cent. The milk or cream is allowed to become slightly sour.

The churn used is steam-jacketed, of 1,200 to 2,500 pounds capacity, and the whole operation of churning is conducted at a temperature of 85° to 105° F., insuring the melting and thorough mixture of the solid fats used, thus differing from ordinary creamery practice. The oleo-oil and neutral lard are melted in separate kettles at a temperature of about 90° F. The charge of milk or cream is first run in and the paddles kept in motion until the butter begins to form. Then the charge of melted oleo-oil is added and stirred. When this is well incorporated the neutral lard is run in, and finally the annotto, to give the desired butter color. The butter is added either directly into the churn, being first melted, or it is worked into the oleomargarine after it is taken from the churn. The temperature is carefully regulated, being about 85° F. at the beginning and gradually increasing to 105° F. at the end, when the whole charge has the appearance of a yellowish, creamy fluid. From twenty to ninety minutes are occupied in the churning. The whole melted charge, after it has been sufficiently churned to thoroughly incorporate all the ingredients, is run either directly into tanks containing chopped ice and constantly stirred, or is met by a stream of ice-water as it issues from the churn. The object is to give the melted mass a fine grain by this sudden cooling. The chilled mass is removed from the tanks and placed on wooden trays to drain. Here the salt is added and allowed to work itself in, which generally takes from twelve to twenty-four hours. The salted mass is then thoroughly worked by mechanical rollers, to remove the buttermilk and water, following the general practice of creameries in this and subsequent operations of packing, etc.

Oleomargarine is placed on the market either "solid packed" or in prints or rolls. Four grades are generally made, known as "dairy" and "extra dairy olemargarine," "creamery," and "extra creamery butterine," the last two containing from 10 to 25 per cent. of the best creamery butter. In the lower grades, from 25 to 60 per cent. of neutral lard, from 20 to 50 per cent. of oleo-oil, from 5 to 25 per cent. of vegetable oils, and in some cases from 2 to 10 per cent. of butter, with 10 to 20 per cent. of milk or cream, are the proportions used. Some factories employ no vegetable oils in their oleomargarine, preferring to use a larger proportion of neutral lard with a small amount of butter to obtain the desired butter consistency. In the higher grades the proportions of oleo-oil are reduced, the vegetable oils are discarded, and creamery butter is used to make up the charge.

THE USE OF THE MICROSCOPE AS A PRACTICAL TEST FOR OLEOMARGARINE.

A convenient and cheap form of microscope, which had been in use about ten years, having been fitted with the necessary polarizing attachments, consisting of two Nicols prisms of Iceland spar, first used in 1828, and having been procured in sufficient numbers, about the middle of April, I was instructed to proceed to Philadelphia and New York and assist the local revenue officers in the examination of samples of butter collected in those cities. This investigation was afterward extended to other cities, in May and June, and samples of all grades of butter handled by retail butter dealers were collected and examined, the object being to ascertain to what extent and by whom oleomargarine was sold without complying with the law. The following cities and towns were visited: New York, Philadelphia, Brooklyn, Jersey City, Newark, Paterson, Elizabeth, Hoboken, Boston, Cincinnati, Indianapolis, Chicago, Mil-

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waukee, and in Michigan, Ishpeming, Marquette, Houghton, Hancock, Red Jacket, Escanaba, and Menominee. The principal cities and towns in New York and Pennsylvania, and the cities of Baltimore, Washington, Hartford, and New Haven were visited and the samples examined by the revenue agents connected with those districts. The method of procedure was generally as follows: On a certain day all the division deputy collectors in the city and vicinity in which the examination was to be made were detailed with instructions to visit the stores of all, if possible, retail dealers in butter, except those who had paid the special tax as dealers in oleomargarine, and to obtain a sample of each grade of butter dealt in. For this purpose each deputy was furnished with a wooden box containing a gross of half-ounce specimen tubes, with the necessary number of gum labels and blank forms for noting addresses, etc., of the dealers visited. At the end of the day the samples collected were brought to the office and placed in an ice-chest. From two to three days were devoted to this canvass. The samples were examined as soon as possible after they were received, and any specimen found showing the presence of melted fats was at once thoroughly investigated, and the dealer's store visited, and the goods detained, etc. Most of these cases proved on investigation that the so-called butter had been bought from a regular oleomargarine dealer or received direct from the factory.

The following table shows the number of samples of butter that have been examined in the different localities and the number found to be oleomargarine:

TABLE V.—SHOWING NUMBER OF SAMPLES OF BUTTER EXAMINED.

Locality.	Number of samples.	Representing stock of dealers.	Number of oleomargarine.
Philadelphia, Pa	656	288	2
Brooklyn, N. Y	632	346	5
New York, N. Y	2,998	1,862	3
Jersey City, N. J	234	145	2
Newark, N. J	230	175	1
Paterson, N. J	122	64	7
Hoboken, N. J	84	49	0
Elizabeth, N. J	103	77	1
Boston, Mass	1,181	595	2
Lowell, Mass	50	19	4
Salem, Mass	57	28	0
Cincinnati, Ohio	651	424	6
Indianapolis, Ind	233	152	2
Chicago, Ill	719	346	2
Milwaukee, Wis	574	362	0
Baltimore, Md	228	142	1
Washington, D. C	149	89	0
Four towns in Connecticut	822	478	1
Eighteen towns in Pennsylvania	599	456	19
Eleven towns in New York	596	426	0
Eight towns in Upper Michigan	182	98	4

From a personal inspection of the large retail dealers in the cities visited, I am convinced that whatever prejudice may have existed, however erroneously, against oleomargarine, when the law first went into effect, has now for the most part disappeared, and the article is demanded and bought on its own merits, by an increasing number of consumers. Some of these stores sell from one-half to one ton per week, even in spring when butter is cheap, in quantities of less than 10 pounds to any one person at one time, put up in packages duly branded with the word "oleomargarine," as required by the law and regulations. Cities like Boston with nearly two hundred and Chicago with four hundred retail dealers in oleomargarine give some idea of how extensively artificial butter is dealt in.

In the lumber and mining regions of the Upper Peninsula of Michigan the large grocery stores deal in oleomargarine to a much greater extent than butter, as their customers prefer it, owing to its keeping in a sweet and palatable condition for a much longer time. The great lumber firms buy it direct from the factories for their camps in winter.

Fully 10 per cent. of the butters examined were unfit for human consumption, being exceedingly rancid, and in many cases actually putrid.

The use of borax as an antiseptic was common with this class of butters.

NEED OF NEW LABORATORY.

The present laboratory is entirely too small and inadequate for the purpose, and is so crowded with the necessary apparatus for proper chemical and microscopical examinations of samples as to leave very little floor room. I therefore would repeat

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my former recommendation: "That an appropriation be asked for from Congress sufficient to fit up a proper laboratory, to defray the expense for chemicals and apparatus; and for the purchasing, collecting, and forwarding of samples for analysis; and the salaries of two assistants and one messenger in the laboratory."

Respectfully submitted.

EDGAR RICHARDS,
Microscopist.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue.

LIST OF FOREIGN STATES HAVING SPECIAL LAWS AGAINST BUTTER SUBSTITUTES.

Sweden. Decree, October 2, 1885.
France. Act, March 14, 1887.
Russia. Rules, June 7, 1887.
Germany. Act, July 12, 1887.
England. Act, August 23, 1887.
Denmark. Act, April 5, 1888.

LIST OF FOREIGN STATES HAVING NO SPECIAL LAWS ON THE SUBJECT, BUT GENERAL LAWS RELATING TO FOOD ADULTERATION.

Austria-Hungary. (Special law under consideration)
Belgium.
Italy.
Netherlands.
Switzerland. Local cantonal laws.

LAWS AND REGULATIONS OF SWEDEN.

[Translated from the Swedish and published in the Return of Board of Trade; London, Sept. 1, 1887.]

His Majesty's gracious decree relating to a control on the trade in margarine or artificial butter. (Given at the Palace of Stockholm, October 2, 1885.)

We, Oscar, by the grace of God, King of Sweden, Norway, the Goths and the Vandals, make known that, on the proposal of the Diet and several agricultural societies, and after the administrative committee of the agricultural academy, the board of commerce, and the general administration of customs have been heard on the subject, we have, with regard to a control on the trade in margarine or so-called artificial butter, found it good to ordain as follows:

SECTION 1. By margarine is understood in this enactment artificial butter of every kind, in the composition of which is included any fat not produced from milk.

SEC. 2. (Paragraph 1.) Margarine intended for sale, whether manufactured in this country or imported from abroad, shall be kept in a vessel on which the word "margarine" is marked in a durable and distinct manner and so as to be easily seen.

Should any vessel arrive from abroad without such a mark, and be reported to contain margarine, the article shall not be delivered from the customs until the vessel has by the care either of the owner of the article or of the official of the Crown been properly marked.

(Paragraph 2.) In any shop where margarine is kept for sale a notice to that effect shall be posted up in a suitable place.

(Paragraph 3.) When exported margarine shall be kept in vessels marked in the manner as prescribed in paragraph 1, and the article shall also be declared in the shipping and freight documents as margarine.

SEC. 3. (Paragraph 1.) Any person who sells margarine, or keeps it for sale, but not in a vessel marked as prescribed in section 2, paragraph 1, shall be subject to a fine of not less than 50 and not exceeding 500 kronor.

(Paragraph 2.) Any one infringing the regulation enacted in section 2, paragraph 2 shall be liable to a fine not exceeding 50 kronor.

Paragraph 3.) Whoever exports or tries to export from the country margarine not kept in vessels as prescribed in section 2, paragraph 1, or not declared in the shipping

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and freight documents as margarine, shall be punishable by a fine of not less than 100 and not exceeding 1,000 kronor.

SEC. 4. Of fines imposed in pursuance of this statute, one-third falls to the Crown and two-thirds fall to the prosecutor. In case of a special informer he shall be entitled to half the prosecutor's share.

In the case of insufficient assets for the full payment of the fines they shall be substituted pursuant to the provisions of the common law.

SEC. 5. Offenses against the provisions contained in this enactment shall be prosecuted before a police court, where there is one established; but otherwise, before a police office, or where there is none, before a common court, and with reference to complaints against the decisions of a court or police office in these cases, the general provisions relating to appeals in criminal cases shall be observed.

SEC. 6. With reference to the punishment of any person selling margarine for natural butter the provisions of the common criminal law shall be observed.

SEC. 7. (Paragraph 1.) It is the duty of the public prosecutor to prosecute offenses against this enactment, and to see that all vessels in which margarine is kept are properly marked, and where the owner omits to do so to attend to the marking.

(Paragraph 2.) If there be any reason to suppose that any article arrived from abroad or entered at the custom-house for exportation shall consist of margarine, although the vessel in which it is kept be not marked as prescribed in section 2, paragraph 1, it will be the duty of the customs immediately to report the fact to the public prosecutor, in order that he may be able to take such measures as may be deemed necessary.

SEC. 8. (Paragraph 1.) In case any article is suspected of being margarine, although not kept in a vessel as prescribed, the public prosecutor shall be entitled to take a sample of it. Such sample, however, in so far as it refers to any article under the care of the customs, shall not be taken before a permit is granted. The samples shall be taken with proper care so as not unnecessarily to cause any damage either to the article or the vessel.

(Paragraph 2.) The sample, which ought to weigh about 50 grams, shall be taken in the presence of two witnesses and be sealed with the seal of the prosecutor, upon which, for the sake of ascertaining the quality of the article, it shall be sent to a competent analyst.

SEC. 9. (Paragraph 1.) The agricultural institute of the kingdom, and the chemical stations established by the agricultural societies by means of grants from the state for the benefit of agriculture and industrial pursuits, are competent to make examinations as stated in section 8, and to give certificates accordingly. Any person conversant with the subject, who has been authorized by the provincial government to undertake similar examinations, shall likewise be considered equally competent.

(Paragraph 2.) Directions as to the mode of performing examinations, and forms of certificates, are given by the administrative committee of the agricultural academy.

SEC. 10. The fees for examinations and certificates founded on the same shall be paid at the following rates:

	Kronor.
For the examination of a single sample	12
For the examination of two samples delivered at the same time	20
For the examination of every sample beyond the first two, when several samples are delivered at the same time, extra	5

SEC. 11. The expense of the examination shall be paid by the person who has demanded the examination, and when it has been performed by virtue of the command of an authority, by the provincial government. Unless the owner of the article, by the decision of the court, be ultimately required to pay the expense, an application for the repayment of the amounts paid by the provincial government shall be made to the civil department (home office) before the end of the month of January every year, and his Majesty will, with regard to any expense paid by a public prosecutor, take into consideration, at the suggestion of the governor of the district, whether the prosecutor, in any particular case, ought to be exempt from the expense, and the same paid out of the public purse.

SEC. 12. For any marking performed by the prosecutor he shall be entitled to charge the owner of the article in account.

This enactment shall come into force on November 1st, 1885.

The which all whom it may concern shall obediently observe. In further verification whereof, we have hereto subscribed our name with our own hand and caused our royal seal to be affixed.

Palace of Stockholm, this 2d day of October, in the year 1885.

(Signed:) OSCAR. [ROYAL SEAL.]
(Countersigned:) E. VON KRUSENSTJERNA.

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[Translation.]

Public notice issued by the administrative committee of the Agricultural Academy relating to the examination of Margarine, given in Stockholm, 13th of October, 1885.

Since His Majesty, in a gracious decree of 2d October, 1885, relative to the control over the trade in margarine or artificial butter, has ordained that prescriptions as to the mode of ascertaining whether a sample delivered consists of butter or margarine, and that a form of a certificate respecting the quality of the article shall be communicated by the administrative committee of the Royal Agricultural Academy, the committee have prescribed the subjoined rules and form to be in force until further notice.

Stockholm, 13th October, 1885.

On behalf of the administrative committee of the Agricultural Academy.

PEHR EHRENHEIM.
CHRISTIAN LOVÉN.

PRESCRIPTIONS RESPECTING THE MODE OF MAKING THE EXAMINATION.

The method that should be applied at the chemical examination in question, and which is described below, is founded on the fact that volatile fatty acids soluble in water are found in butter to a much greater extent than in margarine, and the object of the examination, therefore, is to determine the exact quantity of these acids contained in the sample which is to be examined, and for that purpose the following mode of procedure is to be adopted:

(1) About 10 grams of the sample delivered for examination are weighed and melted in a small cup at a gentle heat. When the contents have cooled a little, 25 cubic centimeters of pure ether are added, and they are then stirred until all the fat is dissolved. The cup is then covered with a watch glass, and left at rest until all the undissolved substances have sunk to the bottom, when the ethereal solution is to be strained through a dry filter. It is to be observed that the solution, on being poured out from the cup, must not be accompanied by any sediment.

(2) The ether is to be removed from the perfectly clear filtrate by evaporation at so gentle a heat as not to boil, upon which the residue is to be dried for half an hour in an air-bath at 100° centigrade.

(3) Rather more than 2.5 grams of the fat, which is still warm, and has been cleared from any extraneous admixtures in the above-named manner, are to be poured off along a narrow glass rod into an accurately-tared glass retort with thin sides, capable of containing 200 cubic centimeters. The retort shall be left in the weighing-room, which shall be locked up, until the fat has again assumed a solid form, when as much of the weighed fat is to be removed, by means of a glass rod, as will make the retort contain exactly 2.5 grams of fat.

(4) The fat is then to be saponified in the retort by being heated with 5 cubic centimeters of alcoholic potash lye, prepared by dissolving 20 grams of pure hydrate of potash in 100 cubic centimeters of pure alcohol of 70 per cent. The retort and its contents shall be heated over a small flame (a wreath-shaped gas flame to be preferred), and the fat will then be perfectly saponified in a minute or two.* Upon that, the retort shall be swung for a brief moment over the flame, when the greater part of the alcohol will evaporate.

(5) The last residue of alcohol is then to be removed by connecting the retort with a water air-pump by means of a doubly perforated india-rubber stopper in which are two glass tubes, and sucking a current of air through the retort, which in the mean time is kept in a cup of briskly boiling water until the soap has assumed a solid form and no longer rises when the air in the retort † is rarefied by the closure of one of the glass tubes while the pump is in operation.

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* If the fat saponified is real butyrin, a distinct smell of ether of butyric acid will be perceived, which, on the contrary is not the case when common margarine is saponified.

† Butyric soap puffs up considerably on the rarefaction of the air, and may easily fill up the whole retort. Margarine soap, under the same circumstances, rises but little or not at all. The alcohol must be perfectly expelled, for even though but a very small portion remain, volatile ethers will be formed at the following distillation with phosphoric acid, and under the influence of the same. Such ethers are not altered at the titration of the distillate with alkali. If they were, the result would be that the quantity of the volatile fatty acids contained in the distillate would turn out too low.

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(6) When the residue, or soap, is thus entirely cleared from alcohol and dissolved in 50 cubic centimeters of water, a few pieces of pumice stone* of the size of peas shall be put in, and upon that add 20 cubic centimeters of a solution of pure phosphoric acid of 1.124 specific weight, at 15° centigrade, containing 15 per cent. of anhydrous phosphoric acid. The retort is then to be connected by means of a perforated india-rubber stopper with a glass tube,† nearly 1 meter long by 10 millimeters wide, cut off obliquely at both ends, and twice elbowed, the central part of which may be cooled by means of a current of cold water, which is made to flow through a Liebig cooling tube of glass. The retort resting in a sloping position on a metallic gauze, is to be heated over a flame, which shall be so adjusted that only one cubic centimeter shall distill over in a minute. During the distillation the glass tube shall be kept cool by means of a current of cold water. When the distillate,‡ which is to be collected in a small graduated cylinder, is exactly 50 cubic centimeters, the distillation is brought to a close.

(7) In order to remove the non-volatile acids insoluble in water which may follow during the distillation, and either fasten in the elbowed glass-tube§ or flow down in small quantities into the distillate,‖ the distillate shall be strained in a funnel, through a filter about 60 millimeters in diameter, which has been soaked in water, then the graduated cylinder and filter shall be washed with 50 cubic centimeters of distilled water.

(8) The solution, which, as plainly appears from the above, will make 100 cubic centimeters, and then contain only the volatile fatty acids soluble in water that were contained in the sample examined, has two drops of a diluted solution of phenolphthalein in alcohol added. It is then to be titrated with one-tenth normal solution of alkali, prepared from hydrate of alkali as free as possible from carbonic acid, and standarized with one-tenth normal sulphuric acid with the same re-agent as an indicator, until a final re-action appears by the fluid assuming a lasting rose color. The number of cubic centimeters of the alkaline solution consumed will be a scale as to the volatile acids contained in the fat examined, and thus it can be determined whether the substance examined is butter or margarine. But it is to be remembered that at least 10 cubic centimeters of the alkaline solution¶ will be needed for the saturation of the volatile acids in butyrin, whereas a much smaller quantity is required for the saturation of the same acids in margarine.

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* The pumice stone will prevent a hard jolting, which otherwise would be unavoidable on the boiling of the fluid.

† The glass tube will answer the purpose best if it be bent at obtuse angles 20 centimeters from one end and 10 centimeters from the other. The 20 centimeters section of the tube is to be joined to the retort and on account of its length it will afford the particles which, during the boiling of the fluid may possibly, by spattering, get into the glass tube, a good opportunity of again flowing into the retort.

‡ If the sample consists of butter the distillate will have a strong smell of butyric acid, but, on the contrary, if it consists of margarine, a tallowish smell will be emitted.

§ After every distillation the tube should, therefore, be rinsed with boiling water, and it should be occasionally thoroughly cleaned with ether.

‖ When butter is tested these fatty acids float in the shape of small drops of fat on the surface of the distillate, and they do not assume a solid form in the temperature of common dwellings. On the testing of margarine these fatty acids settle either high up in the top of the elbowed funnel in the shape of a shaggy or woolly ring, or else on the surface of the distillate in the shape of white solid groups.

¶ The quantity of volatile acids contained in butyrin is by no means invariable; it varies, on the contrary, very much, and seems to be mainly depending upon a more or less advanced period of lactation with the animal that produces the fat, for the butyrin obtained from cows that have newly calved contains a far greater quantity of volatile acids than does that obtained from animals that have been in milk for a longer period. The smallest quantity of volatile fatty acids is found in butter from cows that have been milked for a long time. The above-named quantity of 2.5 grammes of butyrin may require for the saturation of the volatile acids contained in it as much as 17 cubic centimeters of one-tenth normal alkali—indeed, sometimes still more; 14 cubic centimeters are generally needed, but never less than 10 cubic centimeters. Any fat, therefore, that, at an examination made as above stated, is found to require less than 10 cubic centimeters of one-tenth normal solution of alkali is not butter, but margarine, more or less mixed with butter. The fine tallow composing the raw material for the preparation of margarine, consumed, at the tests that have been made, only a very small quantity or 0.6 cubic centimeters of normal alkali. But margarine prepared from the same kind of tallow, which always contains some butyrin, in consequence of the manner it is prepared in, consumed a rather larger quantity of normal alkali. For the purpose of showing the number of cubic centimeters that have been consumed at the examinations of some different sorts of margarine, it may be mentioned that the following sample of Dutch margarine consumed: a=1.05, b=1.30, c=1.35, d=1.88, e=1.42, f=1.42, g=1.65, h=1.67 cubic centimeters.

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(9) No re-agents needed for the examination must contain any acids that may volatilize during the distillation and thus cause too great a consumption of alkali at the titration. Only such re-agents as are, in consequence of the manner of preparing them, already free from acids of that kind are, therefore, to be used, and for the same reason a hydrate of potash prepared from sulphate by means of a hydrate of baryta should be selected; and of ether, alcohol, and phosphoric acid, the best products obtainable in the market should be chosen. For safety sake all the re-agents needed for the examination ought moreover to be tested. For that purpose 25 cubic centimeters of the ether and 5 cubic centimeters of the alcoholic potash-lye are to be measured into a retort, and all the ether and alcohol are to be expelled; the residue is to be dissolved, 20 cubic centimeters of the solution of phosphoric acid are then to be added and 50 cubic centimeters to be distilled off. Then a test is to be made as to how much of one-tenth normal alkali will be needed at the titration of the distillate with phenolphthalein as an indicator. If the re-agents are free from volatile acids a lasting rose color will appear when a drop or two of the alkaline solution are added. In the opposite case more will be needed. If it is accurately ascertained by another trial how much of one-tenth normal alkali will be required on account of defective purity of the re-agents, a corresponding correction may be applied at the examinations made with the same re-agents.

FORM OF CERTIFICATE AS TO THE QUALITY OF THE ARTICLE.

At the request of* (1) , I have examined a sample of butter suspected of being margarine. When delivered to me it was kept in (2) , and provided with the following superscription: " " and seal unopened and marked with the letters . Since cubic centimeters of one-tenth normal alkali were consumed (3), for the saturation of the volatile fatty acids soluble in water which were contained in 2.5 grammes of melted pure fat of the above-named sample; and since at a similar procedure with butter prepared from cow's milk alone, never less than 10 cubic centimeters are used, I hereby declare the above-named sample to be (4)

The chemical examination was made strictly in accordance with the prescriptions issued by the administrative committee of the Agricultural Academy in Appendix No. 60 to "Collection of Swedish Laws," 13th October, 1885, and none but perfectly suitable re-agents, previously tested, were used. Part of the sample delivered, properly melted and marked and provided with my seal, will be kept by me for two months, in the event of a new examination being considered necessary (5) .

[Translation.]

LAW RELATING TO THE TRADE IN ARTIFICIAL BUTTER.

We, Oscar, by the grace of God, King of Norway, Sweden, the Goths, and the Vandals, make known: That the resolution of the 17th of June this year, passed by the regular Storthing now assembled, has been submitted to us, worded as follows:

SECTION 1. In this law margarine stands for butter from any source or of any composition, when fat, not produced from milk, enters into the composition.

SEC. 2. When margarine is kept for sale in this country, or exported to foreign parts, it shall be packed in a vessel (packing-box) provided with a mark determined by the King. When margarine is exported to foreign parts it shall also be distinctly indicated as such in the shipping and clearance documents.

SEC. 3. When butter is imported from abroad, the consignee shall distinctly report whether the article be pure or mixed with margarine. In the event of his not being fully informed in that respect, the article shall not be delivered until it has been

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Norwegian margarine consumed: i=2.38, k=3.50 cubic centimeters. The latter, from Pellerin and Fils' manufactory in Christiania, consequently contained a far greater quantity of butyrine than did the former. If the quantity of one-tenth normal alkali required by pure tallow be deducted from the quantity required by margarine, and if it be assumed at the same time that butyrine generally consumes 14 cubic centimeters, which no doubt will be very near the mark, the above-named samples of margarine may be estimated to have contained *about:* a=3.0, b-d=5.0–5.5, e-f=6.0, g-h=7.5, i=13.0, and k=21.5 per cent. of real butyrine.

*At the above-mentioned figures are inserted: at (1), name occupation, profession, or title and address; at (2), a short description of vessel and packing; at (3), the quantity of one-tenth normal alkali consumed, expressed in cubic centimeters, the whole numbers being indicated with letters and figures, and the first decimal also denoted with a comma and a figure; for instance, "Five or accurately 5,4"; at (4), either "butter" or "margarine"; at (5), address, date and year, and the name, occupation, profession or title of the person who made the chemical examination.

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officially examined, in the manner and in accordance with the prescriptions to be observed in the case referred to in section 5, but in any case the examination shall be made at the expense of the consignee. In cases where margarine is imported in vessels not provided with the mark prescribed, the article shall not be delivered until the deficiency be remedied. The expenses in that case shall be defrayed by the consignee.

SEC. 4. Wherever a trade in margarine is carried on, signs shall be put up in suitable places indicating the business in a distinct and conspicuous manner.

SEC. 5. Where it is suspected that the prescriptions referring to margarine have not been observed, the police or custom authorities shall cause an examination to be made, and for that purpose they shall be entitled to take samples of the article suspected. The examination as to whether the article in question shall be regarded as margarine (section 1) or not, shall be made by the proper Government department in the manner prescribed. The expenses on account of the examination, if it be proved that the suspicion was well founded, shall be borne by the offender, but in the opposite case they shall be paid out of the public funds.

SEC. 6. Infringements of this law shall be punishable by fines from 20 kronor to 1,500 kronor, and shall be prosecuted before the police court.

SEC. 7. This law shall come into operation on the 1st of January, 1887.

Therefore, we have accepted and confirmed, and we hereby accept and confirm this resolution as a law.

Given at Christiania 22d June 1886, under the great seal of the Kingdom.

By order of his most Gracious Majesty.

[SEAL.] (Signed) J. SVERDRUP.
J. STANG.
J. R. SVERDRUP.
A. SORENSSEN.
HAUGLAND.
B. KILDAL.
H. R. ASTRUP.

(Signed) LEHMANN.

[Translation.]

ORDER IN COUNCIL OF THE 14TH OF DECEMBER, 1886.

Pursuant to section 2 of the law of the 22d of June, 1886, relative to the trade in artificial butter, it is provided that—

Instead of the rules contained in the royal mandate of the 20th of November, 1886, which are hereby revoked, from the 1st of January, 1887, the following provisions shall apply with regard to the marking of vessels (packing boxes) in which butter is kept for sale in this country or exported to foreign countries:

Every vessel shall be provided on the outer sides with two marks of the shape and size as shown by the annexed sketch. The marks, which are to be placed diametrically opposite each other, near the upper edge of the vessel, shall, on wooden vessels, be branded, and on vessels of any other material be painted in a lasting black color.

Length of mark = 17.0 centimeters.
Height of mark = 7.0 centimeters.
Height of letters = 1.7 centimeters.

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[Translation.]

RULES FOR CARRYING OUT THE EXAMINATIONS, ETC., REFERRED TO IN SECTION 5; COMPARE SECTION 3 OF THE LAW OF THE 22D JUNE, 1886, RELATIVE TO THE TRADE IN ARTIFICIAL BUTTER.

[Drawn up by the Home Department on the 14th of December, 1886.]

1. Of the article that is to be examined a sample of about 70 grams shall be taken in the presence of two witnesses and be put into a clean, dry glass vessel, which shall be provided with the seal of the proper authority, and be marked and sent to a competent chemist. In case the article in any individual butter vat be found heterogeneous, two samples shall be taken, so that either of them shall appear to be of a different kind from the other. The examination, the object of which is to determine the quantity of volatile acids contained in the butter, it being much greater in butyrin than in other fats, is carried out in the following manner:

2. About 15 grams of butter are put in a small glass vessel, in a vapor bath or air bath at 100 degrees centigrade, until the sediment is separated from the melted fat, which then, without being accompanied by any essential portion of the sediment, is strained through a small filter into a dry glass vessel. During the filtration the glass vessel, filter, and funnel ought to remain in the warm bath. The melted fat must be filtered clear and free from any drops of serum or particles of salt.

3. 2.5 grams of the melted fat are weighed out into a retort holding from 150 to 200 cubic centimeters, which may be conveniently done by measuring off in the dry and weighed retort about 3 cubic centimeters melted fat by means of a pipette. When the fat is perfectly congealed the surplus is removed with a glass rod, so that the exact quantity mentioned remains in the retort.

4. To the fat in the retort is added an alcoholic solution of soda or potash, which is prepared each time by mixing 20 cubic centimeters of pure alcohol (free from any acid) of 87 per cent. by volume (0.84 specific gravity) with two cubic centimeters of a watery solution of the purest hydroxide of sodium or hydroxide of potassium (as free as possible from carbonic acid) in which 100 cubic centimeters contain, respectively, 40 or 50 grams of hydroxide.* The retort is then heated in a sloping position in a water bath, when the saponification will soon take place. When most of the alcohol is evaporated, the heating being continued, and the soap begins to froth, the remainder of the alcohol can be conveniently expelled by closing the retort with a stopper furnished with two glass tubes. The retort is then lowered a little in the water bath, when a current of air, by means of the water air-pump or otherwise, is sucked through the retort until all the alcohol is removed.† At the same time the india-rubber tube which is attached to the glass tube, by means of which the air gets into the retort, ought frequently to be squeezed, so that a rarefaction of the air in it will be produced. Since the admission of carbonic acid may have some influence on the result, the current of air ought to be freed from this substance by passing through a tube filled with soda lime or the like before it enters the retort.

5. Add to the soap exactly 40 cubic centimeters of water and it will then, after a short heating over a water bath (when no noticeable evaporation must take place), dissolve; then add some pieces of heated pumice stone of the size of hemp seeds, and exactly 20 cubic centimeters of diluted sulphuric acid, prepared by mixing 100 cubic centimeters of pure H_2SO_4 with 1,000 cubic centimeters of water, the retort should be immediately attached to a distilling apparatus, which, for the sake of preventing any loss, ought to consist of a whole tube, not joined, about 10 millimeters in width, bent into the shape of an obtuse angle in two places. The long and straight central part of the tube is surrounded by a Liebig cooling tube. One of its branches, that on which the retort is fixed, ought to be about 20 centimeters long, and the other should be brought down into the receiver. The ends of both the branches ought to be cut off in an oblique direction. As a receiver, one may use either a 50 cubic centimeter glass flask, or a narrow graduated cylinder, which, besides being accurately provided with the 50 cubic centimeter mark, may for convenience' sake be divided for every 10 cubic centimeters.

The distillation is performed by heating the retort in a slanting position on a metallic gauze by means of a small flame, while cold water is flowing in through the cooling tube, so that, at an even rate, it will be furnished in the course of three-

* This method will be more convenient, especially when frequent examinations occur, than to weigh the hydroxide each time, for in that case it would have to be dissolved directly in alcohol of 80 per cent. by volume. An alcoholic solution that has been kept ready prepared ought not to be used.

† A perfect removal of the alcohol is necessary as otherwise ethers may be formed during the distillation, which at the process of titration will cause a smaller consumption of alkali.

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quarters of an hour or one hour. The distillation is stopped when the distillate is exactly 50 cubic centimeters.

6. The distillate, which generally contains solid fatty acids that have been carried along with it, is strained through a small filter into a flat-bottomed retort. The receiver and filter are washed with 50 cubic centimeters of warm water in two or three portions. The filtered fluid is to be titrated with one-tenth normal solution of soda or potash, a few drops of an alcoholic solution of phenolphthalein having previously been added, until the red color produced no longer vanishes, not even after some delay.

7. From many experiences it may be assumed that a distillate from 2.5 grams of fat from unmixed natural butter, produced in the manner above mentioned, will consume for its saturation at least 12 cubic centimeters of one-tenth normal solution of alkali, so that a smaller consumption will indicate an admixture of extraneous fats.

8. The re-agents should be tested as to their acid contents, if there be any, which, in that case, may volatilize during the distillation and increase the consumption of alkali. For that purpose the alcohol is evaporated in a retort in a water bath employing the same quantity of alcoholic solution as was used for the saponification, and finally by a thorough suction of air free from carbonic acid, then 40 cubic centimeters of water and 20 cubic centimeters of the diluted sulphuric acid are added, and 50 cubic centimeters are distilled off. The distillate is titrated after being diluted with 50 cubic centimeters of water. For its saturation it ought not to require more, or only a little more, of a solution of alkali than 100 cubic centimeters of the distilled water alone requires.

Consequently it is necessary to pay particular attention to the correctness of the titrated solution of alkali used, especially when the boundary number is approached.

It may be remarked that some soft kinds of glass when used yield perceptible quantities of alkali to distilling fluids, especially in the beginning.

9. The following rates are fixed for the examination and the attestation founded on the same:

	Kr.
For the examination of a single sample	15
For the examination of two samples delivered at the same time	25
For the examination of every sample over and above the first two when several are delivered at the same time, additional	8

LAWS AND REGULATIONS OF FRANCE.

[Translated from the Journal Officiel de la République Française of March 15, 1887.]

LAW CONCERNING THE REPRESSION OF FRAUDS COMMITTED IN THE SALE OF BUTTERS.

The Senate, etc.

TITLE I.—*For the repression of frauds in the sale of butter.*

ARTICLE 1. It is forbidden to expose, to place on sale or to sell, to import or to export, under the name of butter, any margarine, oleomargarine, and, generally, all substances intended to replace butter, as well as the compounds of margarine, fat, oil, and other substances with butter, whatever may be the quantity these compounds contain of it.

ART. 2. Those shall be punished with an imprisonment of from six days to six months and with a fine of from 50 to 3,000 francs, who knowingly shall have violated the provisions of article 1.

At all events, those shall be presumed to have known of the adulteration of the merchandise who are not able to indicate the name of the seller or commission merchant.

ART. 3. The substances or the compounds fraudulently exposed, sold, or placed on sale, imported or exported, remaining in the possession of the delinquent shall be confiscated conformably to article 5 of the law of the 27th of March, 1851.

ART. 4. The courts may always order that any sentences of condemnation pronounced in accordance with the provisions of article 2, shall be, by extracts or literally, published in the journals which they shall designate, or posted in the places or markets where the fraud has been committed, as well as on the doors of the house or warehouses of the delinquent, and also on those of the mayoralty of the domicile of the latter, and this always at the expense of the condemned.

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ART. 5. In case of a repetition of the offense within the year following the (first) conviction, the maximum fine shall always be imposed and the sentence always published and posted.

TITLE II.—*As to the sale, transportation, and exportation of margarine, of oleomargarine, or edible fats.*

ART. 6. Every retail dealer in margarine, oleomargarine, or any substances or compounds intended to replace butter, must inform the purchaser that the substance or compound sold by him is not butter, by delivering it in a vessel, flask or wrapper, bearing in plain characters the words: "Margarine, oleomargarine, or edible fats."

ART. 7. Every manufacturer, wholesale dealer, commission merchant, or consignee of margarine, of oleomargarine, or of similar substances, shall be required to place them in wooden packages [fûts] or receptacles marked in plain characters, printed or branded, with the words: "Margarine, oleomargarine, or edible fats."

ART. 8. Manufacturers, dealers, commission merchants, or consignees of margarine, oleomargarine, or of similar substances, shall indicate in their invoices, way-bills, bills of lading, etc., for each invoice of merchandise of this class, that the merchandises thus forwarded are sold as margarine, oleomargarine, edible fat.

Every carrier and every transportation company, by land or water, must repeat this designation on their books, invoices, and declarations or manifests.

ART. 9. Those who shall have violated the provisions of articles 6, 7, and 8, paragraph 1, as above, shall be punished with an imprisonment of from six days to one month and with a fine of from 25 to 1,000 francs, or with one of these two penalties only.

Carriers or transportation companies, by land or water, who shall have violated the provisions of the second paragraph of article 8, shall be punished with a fine of from 25 to 500 francs.

ART. 10. In case of a repetition of the offense within the year following the (first) conviction, the maximum fine shall always be imposed.

General regulations.

ART. 11. A regulation of the public administration shall determine the method and the conditions of the verification to which it may be necessary to proceed chiefly in regard to merchandise in transit by the custom-house officers, or by the collectors of indirect taxes; who shall proceed to this verification without cost and without impediment or delay to the dispatch of the butters.

This regulation of the public administration shall be drawn up within a period of three months, without this delay in any way affecting the execution of the present law, in all cases where the application of the said regulations is not necessary.

ART. 12. The provisions of article 463 of the penal code are applicable to the misdemeanors forbidden and punished by the present law.

The present law, etc., approved March 14, 1887.

DECREE OF THE 8TH OF MAY, 1888.*

[Bearing regulations of the public administration determining the method and the conditions of the verification of butters, to which it may be necessary to proceed, chiefly in regard to merchandises in transit, by custom-house officers or by collectors of indirect taxes, etc. Art. 11, law of 14th March, 1887.]

ARTICLE 1. Employés of indirect taxes, of custom-houses, and of tolls, as well as officers charged with the supervision of halls and market places legally commissioned and sworn in, are authorized to obtain samples of butters which are exposed, placed on sale, transported, imported or exported, in order to ascertain their purity.

Carriers, as well as the directors and agents of transportation companies, by land and water, are required to raise no obstacle to the requisitions for taking samples and to exhibit their way-bills, receipts, bills of lading and declarations of which they may be the bearers.

Each taking of a sample is verified by a special affidavit (*procès-verbal spécial*).

ART. 2. When the taking of the sample is done at the establishment of a retail dealer, of a wholesale dealer, of a commission merchant, of a consignee, or in the hands of a carrier, these persons are required to make known the name and residence of the person from whom they obtained the merchandise.

If the dealer, commission merchant, consignee or carrier is not willing or is not able to indicate the name and address of the party from whom he obtained the merchandise, as likewise if he refuses to sign the affidavit (*procès-verbal*), mention must be made of it in the said affidavit.

* Journal Officiel, 16th May, 1888.

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ART. 3. The samples taken by the officers indicated in article 1 are, in presence of the holders, shut up in the vessels or flasks, hermetically closed and sealed, and immediately transmitted to one of the experts designated in each department by the prefect.

Mention of these circumstances is made in the affidavit.

ART. 4. Pure butters, mixed butters, margarines, oleomargarines, and edible fats forwarded by dispatch should be contained in closed receptacles, and should indicate in plain characters the production and the nature of the merchandise.

On their arrival at the custom-house bureau, the packages are weighed, corded, and stamped with lead, and they are delivered to the carrier or transportation company, by land or water, charged with their transmittal a certificate to accompany them to the bureau of export.

The certificate shall specify the detention allowed for re-exportation.

ART. 5. The ministers of the interior, of agriculture, and of finances are charged, each one in that which concerns him, with the execution of the present decree.

LAWS AND REGULATIONS OF RUSSIA.

[From Return of Board of Trade; London, September 1, 1887.]

The attention of the Russian Government having at last been directed to the increasing production in the Empire of oleomargarine and the sale of that spurious product as genuine butter, the minister of imperial domains, with a view of protecting the legitimate interests of the Russian dairy farmer and agriculturist, drew up in the early part of the present year the following rules, which, in his excellency's opinion, it is desirable to enforce legislatively for the control and regulation of the manufacture and sale of artificial butter in Russia, the rules elaborated being based on a study of the measures adopted in the west of Europe and in the United States for that purpose:

(1) The product obtained from a mixture of fat with butter shall be called margarine fat.

(2) Its manufacture shall be liable to an excise duty, or to supplementary patent dues.

(3) The extent of the import shall be determined in concert by the ministers of finances and imperial domains.

(4) Margarine fat shall be dyed some bright color, but in no case shall such color be yellow.

(5) The vessels (cases, firkins) in which margarine is packed at the manufactory shall be dyed the same color as the margarine.

(6) These vessels shall have clearly marked on them the name of the manufactory, and they shall also bear the inscription, "Margarine fat."

(7) The sale of margarine fat shall not be carried on in the shops where dairy butter is on sale.

(8) Shops dealing in margarine fat shall exhibit a sign-board bearing an inscription that margarine fat is sold within.

(9) Hotels, cook-shops, restaurants, bars, and generally all public establishments in which food is prepared, shall exhibit in a conspicuous place a notice, and also state on their bills of fare, that the dishes prepared on the premises are cooked with margarine, if such be used by them in their kitchens.

(10) The importation of margarine fat from foreign countries shall be prohibited.

For the non-observance of the above regulations the minister of imperial domains proposed the imposition of fines varying from 100 to 1,000 rubles (£10 to £100), and that the vendors of butterine as genuine butter should be punished by imprisonment from one to three months.

These proposed regulations, on being submitted to the medical council of the ministry of the interior for their opinion, were generally approved by that body. They, however, suggested that the substance to be employed in dyeing butterine should be the root of the alkanet plant and alkanine, which are not injurious to health, would not affect the taste of the butterine, and of which, moreover, only a small quantity is necessary for coloring purposes. The council further recommend that the police and inspectors of manufactories should, in case of doubtful products, be empowered to take samples of them, with a view of submitting them to chemical analysis, the expense of such test to be paid by the dealer in the article analyzed.

The medical council, moreover, considered that it would be desirable, in order to prevent misunderstandings, to modify the wording of points 1, 4, 5, and 6 in the following manner:

(1) All artificial butter, prepared from grease or tallow, even though it be improved

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by being washed with milk or cream, or mixed with real butter, shall be called margarine fat.

(4) Margarine fat shall be dyed red by means of the rind of the alkanet root or with alkanine. If this margarine fat be sold in separate pieces, all these, both great and small, sold in retail shall be of uniform shape (for instance, brick shape).

(5) Each piece shall bear on it, in deeply indented characters, the words "margarine fat," and the brand of the producing firm.

(6) The cases or firkins in which the oleomargarine is contained and dispatched shall be colored red, and they shall bear in distinct letters the designation of the producing firm, and of the contents—*i. e.*, margarine. If the cases or firkins have an outside packing, this shall also be dyed red, and bear on it the same inscription.

As regards the proposed fines, the medical council considered that they should not exceed 100 rubles (£10), or at the utmost 200 rubles (£20), and that confiscation of butterine should follow the imposition of a fine; also, that the punishment for selling margarine for genuine butter should, on first offense, be visited by a fine, and that imprisonment be only awarded in aggravated cases, or when the offender is not able to pay a money penalty.

As a further modification in detail, the council suggested that the proposed law be brought into operation after a certain fixed period, in order to allow the manufacturers of oleomargarine to wind up their business; and that at the expiration of the period of notice the manufacture of oleomargarine as a food product should cease entirely, it being shown by competent medical authorities that continued consumption of spurious butter in combination with food not unfrequently produces intestinal catarrh.

On re-assembling for the next winter session, the Council of the Empire will take into consideration the proposed regulations of the minister of Imperial domains on this important subject, together with the suggested amendments of the medical council thereon, with a view to legislative enactment and enforcement.

JOHN MICHELL.

ST. PETERSBURG, *June* 7, 1887.

[See pages CXXXV and CXXXVI, Report of Commissioner of Internal Revenue for 1887.]

LAWS AND REGULATIONS OF GERMANY.

[Translated from the German Imperial Law Gazette, p. 375.]

A LAW TO REGULATE THE TRADE IN SUBSTITUTES FOR BUTTER, APPROVED JULY 12, 1887.

We, William, by the Grace of God, etc., decree in the name of the Empire, and with the consent of the Bundesrath and Reichstag, as follows:

SECTION 1. The business localities and other sale places, including market-stalls, where margarine is professionally sold or offered for sale, must have the inscription "sale of margarine" indelibly marked on them in a conspicuous place. By "margarine" in the sense of this law is to be understood all preparations similar to milk-butter, whose fatty substances are not exclusively derived from milk.

SEC. 2. The admixture of butter with margarine, or other edible fats, for the purpose of trading with such mixtures, and further the professional sale or offering for sale of the same, are prohibited.

This provision does not apply to the addition of butter-fat derived from the employment of milk or cream in the manufacture of margarine, provided that not more than 100 specific parts (Gewichtstheile) of milk, or 10 parts of cream to 100 parts of fatty substances not derived from milk, are employed.

SEC. 3. The vessels and outer coverings in which margarine is professionally offered for sale or sold must bear in a conspicuous place a clear and indelible inscription, containing the designation "margarine." If margarine is professionally sold or offered for sale in entire barrels or chests, the inscription must, in addition, give the name or firm of the manufacturer. If margarine is professionally sold or offered for sale in separate pieces, these must be in the form of cubes, and have an inscription stamped on them giving their description as "margarine," and the name or firm of the seller, unless they are provided with a covering bearing such inscription. The federal council is empowered to issue further detailed enactments to be published in the Imperial "Gesetzblatt," for the due carrying out of the provisions in sections 1, 2, and 3 of this law.

SEC. 4. The provisions of this law do not apply to products of the kind indicated in section 1 which are not meant for human food.

SEC. 5. Infringements of the provisions of this law or of the enactments to be published by the federal council under section 3 are to be punished by fines up to 150 marks or by arrest.

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If the offense is repeated, the sentence shall be a fine not exceeding 600 marks, arrest or imprisonment not exceeding three months. This provision shall not apply in case three years have elapsed since the date on which the penalty for the previous offense was completed or remitted.

In addition to the penalty, judgment may be given to seize the articles sold or offered for sale in violation of the provisions of this law, whether the articles in question belong or not to the person sentenced.

If the prosecution or condemnation of a particular person is not practicable judgment to seize the goods may be given independently.

SEC. 6. The provisions of the law relating to the traffic in articles of food and drink and consumption of 14th May, 1879 (Reichsgesetzblatt, page 145), remain unaffected. The provisions in sections 16 and 17 of the same law are equally applicable to infringements of the provisions of the present law.

SEC. 7. The present law comes into force on the 1st October, 1887.

[Imperial Law Gazette, No. 43, 1887.]

No. 1754.—*Publication concerning regulations for the execution of the law on the traffic in substitutes for butter of November* 12, 1887.

For the execution of the regulations contained in section 3, clause 1 to 3, of the law concerning the traffic in substitutes for butter, of July 12, 1887 (Imperial Law Gazette, page 375), the Federal Council, in accordance with section 3, clause 4, of this law, has concluded to supplement the regulation under No. 1 of the publication of July 26, 1887 (Imperial Law Gazette, page 383), by the following additional regulation:

In round or elliptical vessels, the cover of which has a greatest diameter of less than 35 centimeters, the length of the framing surrounding the inscription "Margarine" may be diminished to 15 centimeters.

Berlin, November 12, 1887.

For the Imperial Chancellor.

VON BOETTICHER.

LAW AND REGULATIONS OF GREAT BRITAIN.

[From an official copy.]

50 and 51 Vict.] MARGARINE ACT, 1887. [Ch. 29.

CHAPTER 29.—An Act for the better Prevention of the Fraudulent Sale of Margarine (23*d August*, 1887).

Whereas it is expedient that further provision should be made for protecting the public against the sale as butter of substances made in imitation of butter, as well as of butter mixed with any such substances:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Margarine Act, 1887.

2. This Act shall come into operation on the 1st day of January, 1888.

3. The word "butter" shall mean the substance usually known as butter, made exclusively from milk or cream, or both, with or without salt or other preservative, and with or without the addition of coloring matter.

The word "margarine" shall mean all substances, whether compounds or otherwise, prepared in imitation of butter, and whether mixed with butter or not, and no such substance shall be lawfully sold, except under the name of margarine, and under the conditions set forth in this Act.

4. Every person dealing in margarine, whether wholesale or retail, whether a manufacturer, importer, or as consignor or consignee, or as commission agent or otherwise, who is found guilty of an offense under this Act, shall be liable on summary conviction for the first offense to a fine not exceeding £20, and for the second offense to a fine not exceeding £50, and for the third or any subsequent offense to a fine not exceeding £100.

5. Where an employer is charged with an offense against this Act he shall be entitled, upon information duly laid by him, to have any other person whom he charges as the actual offender brought before the Court at the time appointed for hearing the charge, and if, after the commission of the offense has been proved, the employer proves to the satisfaction of the Court that he had used due diligence to enforce the execution of this Act, and that the said other person had committed the offense in question without his knowledge, consent, or connivance, the said other person shall be summarily convicted of such offense, and the employer shall be exempt from any penalty.

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6. Every person dealing in margarine in the manner described in the preceding section shall conform to the following regulations:

Every package, whether opened or closed, and containing margarine, shall be branded or durably marked "Margarine" on the top, bottom, and sides, in printed capital letters, not less than three-quarters of an inch square; and if such margarine be exposed for sale, by retail, there shall be attached to each parcel thereof so exposed, and in such manner as to be clearly visible to the purchaser, a label marked in printed capital letters not less than 1½ inches square, "Margarine"; and every person selling margarine by retail, save in a package duly branded or durably marked as aforesaid, shall in every case deliver the same to the purchaser in or with a paper wrapper, on which shall be printed in capital letters, not less than a quarter of an inch square, "Margarine."

7. Every person dealing with, selling, or exposing, or offering for sale, or having in his possession for the purpose of sale, any quantity of margarine contrary to the provisions of this Act, shall be liable to conviction for an offense against this Act, unless he shows to the satisfaction of the court before whom he is charged that he purchased the article in question as butter, and with a written warranty or invoice to that effect, that he had no reason to believe at the time when he sold it that the article was other than butter, and that he sold it in the same state as when he purchased it, and in such case he shall be discharged from the prosecution, but shall be liable to pay the costs incurred by the prosecutor unless he shall have given due notice to him that he will rely upon the above defense.

8. All margarine imported into the United Kingdom of Great Britain and Ireland, and all margarine whether imported or manufactured within the United Kingdom of Great Britain and Ireland, shall, whenever forwarded by any public conveyance, be duly consigned as margarine; and it shall be lawful for any officer of Her Majesty's Customs or Inland Revenue, or any medical officer of health, inspector of nuisances, or police constable, authorized under section 13 of the Sale of Food and Drugs Act, 1875, to procure samples for analysis if he shall have reason to believe that the provisions of this Act are infringed on this behalf, to examine and take samples from any package, and ascertain, if necessary, by submitting the same to be analyzed, whether an offense against this Act has been committed.

9. Every manufactory of margarine within the United Kingdom of Great Britain and Ireland shall be registered by the owner or occupier thereof with the local authority from time to time in such manner as the Local Government Boards of England and Ireland and the Secretary for Scotland respectively may direct, and every such owner or occupier carrying on such manufacture in a manufactory not duly registered shall be guilty of an offense under this Act.

10. Any officer authorized to take samples under the Sale of Food and Drugs Act, 1875, may, without going through the form of purchase provided by that Act, but otherwise acting in all respects in accordance with the provisions of the said Act as to dealing with samples, take for the purpose of analysis samples of any butter, or substances purporting to be butter, which are exposed for sale, and are not marked Margarine, as provided by this Act; and any such substance not being so marked shall be presumed to be exposed for sale as butter.

11. Any part of any penalty recovered under this Act may, if the Court shall so direct, be paid to the person who proceeds for the same, to re-imburse him for the legal costs of obtaining the analysis, and any other reasonable expenses to which the Court shall consider him entitled.

12. All proceedings under this Act shall, save as expressly varied by this Act, be the same as prescribed by sections 12 to 28 inclusive of the Sale of Food and Drugs Act, 1875, and all officers employed under that Act are hereby empowered and required to carry out the provisions of this Act.

13. The expression "local authority" shall mean any local authority authorized to appoint a public analyst under the Sale of Food and Drugs Act, 1875.

22,450.] MARGARINE ACT, 1887. [22d December, 1887.

Registration of Manufactories.

To the Owners and Occupiers for the time being of Manufactories of Margarine in England and Wales to which the Margarine Act, 1887, applies; to the several Local Authorities under the said Act for the time being in England and Wales; and to all others whom it may concern.

Whereas by Section 9 of the Margarine Act, 1887 (which will come into operation on the 1st day of January, 1888), provision is made for the Registration with the Local Authority of every Manufactory of Margarine (as defined by the said Act) in England

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and Wales from time to time in such manner as We, the Local Government Board, may direct;

And whereas by Section 13 of the said Act the expression "local authority" is defined as meaning "any local authority authorized to appoint a public analyst under the Sale of Food and Drugs Act, 1875," and the local authorities authorized to appoint a public analyst under the last-named Act are as follows, namely: In the City of London and the Liberties thereof the Commissioners of Sewers of the City of London and the Liberties thereof, and in all other parts of the Metropolis the Vestries and District Boards acting in execution of the Act for the better local management of the Metropolis; the Court of Quarter Sessions for every County; and the Town Council of every Borough having a separate Court of Quarter Sessions, or having under any General or Local Act of Parliament, or otherwise, a separate Police Establishment:

Now, Therefore, We, the Local Government Board, hereby Order and Direct as follows:

ARTICLE 1.—Every owner or occupier of a Manufactory of Margarine in England and Wales who shall make application to the proper local authority for a Certificate of Registration under the said Margarine Act, 1887, shall, in his application, state the following particulars:

(*a*) The name and address of the owner or occupier making the application.

(*b*) The situation of the manufactory.

(*c*) The name and address, or names and addresses, of the owner or owners, or occupier or occupiers carrying on the manufacture.

Every such application shall be signed by the person making the same, or by some one acting on his behalf.

ART. 2. If the application is in due form, the local authority shall cause the Manufactory to be registered by entering in a book the particulars of the application for registration; and thereupon a Certificate, in the Form A, set forth in the Schedule hereto, shall be issued by the local authority to the person applying for the same.

ART. 3. Where any change occurs in the persons carrying on the manufacture, written notice thereof shall be given by the owner or occupier of the Manufactory to the local authority, and the Register shall thereupon be amended by making therein the requisite alteration, and an indorsement shall be made by the local authority on the certificate in accordance with the Form B set forth in the said Schedule.

ART. 4. This Order shall come into operation on the 1st day of January, 1888, and shall remain in force until We shall otherwise direct.

—

SCHEDULE.

FORM A.

Certificate under the Margarine Act, 1887 (50 & 51 *Vict.*, *c.* 29).

This is to certify that the Manufactory known as the ——, situate at ——, at which the manufacture of Margarine is at present carried on by ——, the owner (or occupier) thereof, has been duly registered by [here insert the name of the local authority within whose District the Manufactory is situate] in accordance with the provisions of the Margarine Act, 1887, in that behalf, on the application of ——.

Dated this —— day of ——, in the year 188–.

(Signed) ——— ———,

Clerk to the [here insert name of Local Authority].

FORM B.

Endorsement on Certificate in case of Change in Persons carrying on the Manufacture.

This is to certify that —— has been duly registered as the owner (or occupier) carrying on the manufacture of Margarine in the within named Manufactory in the place of ——.

Dated this —— day of ——, in the year 188–.

(Signed,) ——— ———,

Clerk to the [here insert name of Local Authority].

Given under the Seal of Office of the Local Government Board, this 22d day of December, 1887.

[L. S.]

CHAS. S. RITCHIE, *President.*
HUGH OWEN, *Secretary.*

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Secy. Customs. No. $\frac{18652}{1887}$.

General Order $\frac{4}{1888}$.

CUSTOM-HOUSE,
London, 7th January, 1888.

SIR: With reference to the provisions of the Margarine Act, 50 & 51 Vic., C. 29, copies of which were forwarded in G. O. $\frac{79}{1887}$; the only directions which the board deem it necessary at present to issue for the guidance of their officers are the following:

If, on information, any reasonable ground is entertained for the belief that an importation of Butter is other than it purports to be, the Surveyors in London, or Collectors at Outports, will not detain the goods if properly entered but report the facts to the Board, together with the name and address of the consignee of the goods. Beyond this no notice is to be taken, under the Margarine Act, of the way in which Packages, entered as containing Margarine, are marked on importation.

No Samples are to be taken at importation until further orders.

I am, sir, your obedient Servant,

E. GOODWYN.

To the COLLECTOR.

LAWS AND REGULATIONS OF DENMARK.

A LAW REGULATING THE MANUFACTURING AND SELLING OF MARGARINE, ETC.

[Translated from the Danish; U. S. Legation, Copenhagen.]

§ 1. The word "Margarine" is used in this law to designate all articles resembling butter, whatever be their origin, mixture or compound, provided any fat has been added which was not produced from milk.

§ 2. Any person intending to manufacture margarine shall file his purpose with the chief of police in his district, and at the expense of the manufacturer the chief of police shall publish an announcement thereof in "Berlingske Tidende" in Copenhagen, and also in the papers most widely circulated in the jurisdiction of the manufacturer. The manufacturer shall keep a book showing his products and sales, and the margarine shall be packed by the manufacturer in firkins or tubs of a shape distinctly different from the usual butter firkins, and marked with the word "Margarine," both firkin and mark being subject to the regulations of the minister of the interior. Margarine shall not be manufactured under any other name.

It shall be unlawful for any producer of butter to manufacture margarine or to make any compound thereof with butter or to permit any one else to engage in this business on his premises. Compounds for private use not made on the premises of the dairies are not included in this prohibition and are not within the purview of this law.

§ 3. Dealers—both wholesale and retail—in margarine shall keep the article in margarine firkins or tubs (§ 2). For smaller quantities, to be kept in shops as samples or for sale at retail, the minister of the interior will prescribe small packages, marked in a manner to be easily seen by the purchaser with the word "Margarine." Margarine must not be offered for sale under any other name. When margarine is not delivered to the buyer in a firkin or tub of the kind above described, then the package (jar, box, paper, etc.) wherein the goods are delivered shall be made and marked in accordance with directions to be given by the minister of the interior. If the buyer fetches the article in his own firkin or tub, the dealer shall place on the top of the margarine a piece of paper prescribed by the minister of the interior and marked with the word "Margarine." In every shop in which margarine is kept for sale there shall, in accordance with instructions to be given by the minister of the interior, be put up in a conspicuous place a notice with letters at least 3 inches size: "Margarine for sale here."

The selling of margarine on the market places and in ships is prohibited. Margarine shall be shipped only in margarine firkins or tubs.

§ 4. The manufacturing, importing, exporting, or selling of margarine containing more than 50 per cent. of butter shall be unlawful, and the offender will be punished in accordance with § 14, section 1 of this act.

The outside of every margarine package (§ 2) shall be marked with the name of the manufacturer, and with the percentage of butter in the article contained in the package, in the manner to be described by the minister of the interior, and any violation of this regulation will be punished with a fine. Retail dealers in margarine must sell only from packages on which the percentage of butter and the name of the manufacturer are stamped.

When the margarine contains less than the above percentage of butter the offender will be punished according to § 14, section 2 of this act.

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§ 5. It shall be unlawful to manufacture, import, export, or deal in margarine which has a darker yellow color than No. 9 in the six scaled color plates A–F, presented by the minister of the interior. The necessary regulations in this respect will be published by the minister of the interior.

The coloring of margarine for private use is not prohibited by this law.

§ 6. The minister of the interior may, if he finds it necessary, prohibit all export of margarine from Denmark.

The violation of this paragraph will be punished according to § 14, section 2 of this act.

§ 7. It shall be unlawful to export, or import, or ship margarine in any other than margarine firkins, tubs, or packages.

Any person engaged in exporting or importing butter or margarine, or in the packing of butter or margarine, shall file notice thereof with the police, who shall keep a record of the notices filed. Books shall be kept showing the amount of import, and the amount of margarine sold in the whole firkins, according to regulations to be prescribed by the minister of the interior.

§ 8. Contracts, invoices, bills of lading, and similar documents that relate to margarine, shall be stamped or headed "Margarine."

Any person neglecting to do this shall be punished with a fine; and if the document in question is made out for a foreign country said fine shall not be less than 100 kroner, the fine to be paid by the author of the document if he be subject to Danish laws, or by the receiver if he does not report the fact to the police at once after receiving the goods.

§ 9. In Denmark, oleomargarine must be sold only in packages, the form of which, prescribed by the minister of the interior, will differ from that of butter or margarine packages, and which are to be marked with the word "Oleomargarine" and the name of the manufacturer. Any person manufacturing or dealing in oleomargarine must, in accordance with prescriptions to be issued by the minister of the interior, keep a book showing what has been produced, or bought, or sold.

Violations of this paragraph will be punished with fines.

§ 10. The business referred to by this law shall be under the surveillance and control of three officers appointed by the minister of the interior, one for Copenhagen and two for the rest of Denmark. Their salaries and contingent expenses for travel, for assistance, for chemical analysis, and for procuring samples are to be fixed in the annual budget. Said officers will receive full instructions in regard to their duties from the minister of the interior, and shall be required to make an annual report to the minister of the interior.

§ 11. The officers of control shall have access to every manufactory of margarine or oleomargarine, to every dairy, to every store or stock of butter or margarine, and to every shop where butter or margarine is offered for sale, and shall have the right to take samples at the current price and to examine the books mentioned in §§ 2, 7, and 9. Such samples are from time to time at regular intervals to be submitted to chemical analysis even when there is no suspicion of crime committed or intended. Appropriations for this purpose are to be made in the annual budget. An unjustified refusal to deliver samples shall be punished with a fine of not less than 10 and not more than 500 kroner.

§ 12. This act and paragraph 47 and § 278, section 1, and the penal clause in § 277 of the Penal Code shall by regulation of the minister of the interior in clear print be posted in places that are conspicuous and easy of access in every manufactory and shop embraced in this law and in every dairy where hired help is employed. Violations of this paragraph shall be punished with fines.

§ 13. The chemical and microscopic analysis found necessary by the officers of control shall be made as far as practicable at the government laboratories. The necessary funds for such analysis will be appropriated in the annual budgets.

§ 14. Any person adulterating butter or passing margarine as butter will be punished according to § 278, section 1, of the Penal Code, omitting section 2 of said paragraph.

Violations of the provisions in §§ 2 and 5 will be punished with imprisonment (Penal Code, § 25), or when fraudulent intent can be established, with fines of not less than 200 and not more than 4,000 kroner. When the offense has been committed three or more times the offender will be punished with imprisonment and fines as stated. A violation of the provisions of §§ 3 and 7 are punished in the same manner, except that the fines may be as low as 100 kroner, and that the importer of margarine in other than margarine packages may clear himself of responsibility if he within twenty-four hours after receiving the goods reports the matter to the police and delivers the imported articles.

The unlawful goods are then to be confiscated and the proceeds from the sale thereof are to be paid one-third to the informer—officers of control here excepted—and in Copenhagen two-thirds to the city treasury, while outside of Copenhagen the two-thirds go to the poor fund.

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§ 15. Decisions according to §§ 4 and 14 of this act involving imprisonment or a higher grade of punishment, or, if the offender has previously been fined for violations of this law, will be published by the police and the name of the offender and the nature of his offense will be stated. The judge will state in the rendering of his decision that such publication is to be made. In Copenhagen these facts will be published in the "Berlingske Tidende," and outside of Copenhagen in the papers most widely circulated within the jurisdiction. The expenses of the publication will be considered as a part of the costs of the trial.

§ 16. Violations of §§ 4 (section 2), 8, 9, 11, and 12 will be tried in the police courts; but violations of §§ 8 and 9 must always be followed by a sentence and can not be dismissed with a warning or with a voluntary payment of fine.

§ 17. This act shall go into effect on the first day of May, 1888, and shall remain in force for two years from that date. On the Fareys (Faroe Island) this law shall not go into effect before it has been there proclaimed by royal mandate and with the modifications required by the peculiar situation of these islands.

Approved, April 5, 1888.

NOTE BY TRANSLATOR.—An inconsistency will be found in § 4 of this act. I have consulted the minister of the interior in regard to it, and he informs me that the last three lines of the paragraph were added *by mistake* and will, in his opinion, be disregarded by the courts. As the minister of the interior understands the act, margarine may contain *less* than 50 per cent. of butter, but not *more*. As the law now stands margarine must contain neither more nor less than 50 per cent. of butter.

R. B. ANDERSON.

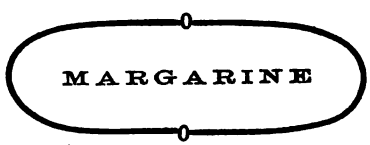
[Translated from the Danish.]

OFFICIAL NOTICE IN REGARD TO THE FORM, MARKING, ETC., OF MARGARINE PACKAGES.

In accordance with the act of April 5, 1888, in regard to the manufacturing of and dealing in margarine, etc., the following regulations are to be observed:

1. The margarine tubs (§ 2, etc., of the act) are to be oval in form, so that the circumference of any part parallel with the bottom describes an ellipsis whose length is $1\frac{1}{3}$ times that of the width. Externally, both on the cover and on the bottom and on the sides, the margarine tubs are to be furnished with the following mark:

[Length of mark = 6 inches; height of mark = $2\frac{7}{16}$ inches; height of letters = $\frac{11}{16}$ inch.]



in black, put on in full size and in a conspicuous manner. Below each mark shall be stated the percentage of butter in the margarine, in the following manner: "Amount of butter, — per cent."; for which words the same kind of letters are to be used as those in the above mark, but of half the size. The figures put in the blank spaces must correspond in size and distinctness to the letters. Below this stamp shall be given, in letters of the same character and size, the name or firm of the manufacturer.

2. Packages in which smaller quantities are kept in shops as samples or to be sold in retail, jars, paper packages, and the like, wherein margarine is delivered to the customers, shall have the same oval form as the margarine tubs (No. 1), and externally, on the sides parallel with the bottom, they are to be marked with the word "Margarine," in letters of the same character and size as those prescribed in No. 1, and underneath the percentage of butter contained in the margarine, and the name or firm of the manufacturer are to be given in the same manner.

The same marks are to be put in a conspicuous manner on paper or similar material used in packing the margarine, or for putting over the margarine when the purchaser fetches it in his own tub.

3. For the posters "Margarine for sale here", to be put up in shops dealing in margarine, the letters must be of the same kind as those prescribed for the margarine tubs and they must be at least 3 inches in height. The words are to be in black on a white back-ground, and are to be written on two lines, the first line containing "Margarine" and the second "for sale here," leaving a space of 2 inches between the lines.

4. The oleomargarine tubs shall have the form of a frustum of a cone, the height of which shall be at least one and one-eighth times that of the greatest diameter of the bottom, and on the sides shall be found the word "Oleomargarine" in letters of the same size and character as those prescribed for the mark of the margarine tubs.

5. The books to be kept in accordance with §§ 2, 7, and 9 are to be arranged by schedules fixed by the ministry of the interior, and must not be taken into use before

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they have been properly authorized in Copenhagen and in the cities by the magistrate and in the rural districts by a subordinate officer of the Government.

Printed copies of the above schedules and printed copies of the margarine act, etc., to be hung in accordance with § 12 of the act may, until May 1, 1888, be had without pay in Copenhagen, at Schultz's office, and outside of Copenhagen from the chiefs of police.

6. The regulations herewith published shall be in force from May 1, 1888, when the act of the 5th instant, in regard to the manufacturing and sale of margarine, goes into effect. On that date will become null and void the notice of the ministry of the interior dated April 11, 1885, concerning firkins for artificial butter.

THE MINISTRY OF THE INTERIOR.

APRIL 12, 1888.

OFFICIAL NOTICE CONCERNING THE COLOR OF MARGARINE.

[Translated from the Danish.]

The color referred to in § 5 of the act of May 5, 1888, in regard to the manufacturing and sale of margarine, will be found represented as No. 9 in the six tables herewith inclosed, and marked with the letters A–F.

MINISTRY OF THE INTERIOR.

MAY 17, 1888.

COLOR PLATES PERTAINING TO THE OFFICIAL NOTICE OF THE MINISTRY OF THE INTERIOR DATED MAY 17, 1888, IN REGARD TO THE COLOR OF BUTTER.

Instructions for the use of the color tables.

The determination of the color of a sample of margarine should be made by daylight and in the following manner:

From a sample taken out by the butter tester is cut with a knife a small piece, one-eighth of an inch in diameter, and in such a manner as to leave a plain surface where it was cut. The examiner stands with his back to the window and holds the plates perpendicularly before him and in such a manner that he does not himself cast a shadow on them, and so that the sun does not shine on the plates.

The color is then selected in the plates which most resemble the margarine sample, beginning the comparison with Table D. If the sample is found to be more reddish than the colors found in D, it is to be compared with Table C, and if still more reddish, with B, and finally with A. If on the other hand it is found to be more yellowish than the colors in D, it is to be compared with E, and if not found in E, with F. The table having thus been found which contains the same color as the margarine sample, the strength of the color may be determined by moving the sample up and down along the plate. That part of the plate which is neither lighter nor darker than the margarine sample will then determine the color of the margarine, which is thereupon indicated by first giving the letters of the table, and then the number on the table opposite the color found, for example, D 9, D 7, etc.

NOTE.—These plates are not reproduced in this report.

REPLIES TO INQUIRIES AS TO LAWS IN FORCE IN AUSTRIA-HUNGARY.

No. 81.] UNITED STATES LEGATION,
Vienna, August 20, 1888.

SIR: I have the honor to inclose two copies of translation of a note received from the ministry of foreign affairs in reply to inquiries made as to the laws in force in the Austro-Hungarian Empire relating to artificial butter. These inquiries were made by this legation in accordance with instructions contained in Department circular under date of July 10, 1888, and from the inclosed reply it would appear that there are at present no special laws in regard to the manufacture and sale of artificial butter in the Austrian Empire, though some legislation on the subject is in preparation.

I have the honor to be, sir, your obedient servant,

A. R. LAWTON.

Hon. THOMAS F. BAYARD,
Secretary of State, Washington, D. C.

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[Translation.]

In reply to the esteemed note of July 27, No. 30, the imperial and royal ministry of foreign affairs has the honor to inform the honorable legation that intelligence has been received from the ministry of the interior showing that there are no special sanitary laws in this part of the empire relative to the manufacture and sale of artificial butter. Its sale, however, is under the supervision of the market-police, who have to guard against any attempts to sell adulterations made of doubtful ingredients and to pass them off for butter made from milk. Also to see that no butter be brought to market and offered for sale in a state endangering the public health.

Nor do the laws of Hungary contain any special paragraphs regulating the question. The general regulations in force, however, relative to adulteration of provisions, are also applied to butter.

A law limiting the manufacture and sale of artificial butter, however, is being prepared.

Vienna, August 16, 1888.

For the minister of foreign affairs.

M. PASETTÉ.

To the honorable LEGATION OF THE UNITED STATES.

REPLIES TO INQUIRIES AS TO LAWS OF BELGIUM.

No. 393.] LEGATION OF THE UNITED STATES,
Brussels, October 4, 1888.

SIR: Referring to your circular of July 10, 1888, asking for copies of all laws and regulations in force in Belgium relating to artificial butter, I have the honor to transmit herewith a note I have received from the Belgian minister of foreign affairs on this subject, in reply to my request for copies of such laws and regulations.

I have, etc.,

LAMBERT TREE.

Hon. THOMAS F. BAYARD.

The Minister of Foreign Affairs to Lambert Tree.

[Translation.]

MINISTRY OF FOREIGN AFFAIRS,
Brussels, September 29, 1888.

Mr. MINISTER: By your note dated July 25 last, your excellency has kindly asked on the part of your Government for two copies of all laws and regulations in force in Belgium concerning artificial butter.

I have the honor to inform your excellency that in our country the surveillance of the wholesomeness of provisions and drinks is confided to the communal administrations. These make police regulations on this matter or they may abstain from doing so.

The Government can only intervene by way of counsels and circulars. The penal code contains, it is true, a certain number of provisions punishing adulterations with severe penalties, but the minister of the interior and of public instruction, esteeming that the search for and the ascertaining of these frauds are not sufficiently organized, recognizes that there exists incontestably a grave hiatus which it belongs to the Government to fill.

Hence the intention of Mr. De Volder is to submit shortly to Parliament a project of law authorizing the Government to take itself, by general administration regulations, the measures of inspection and surveillance necessary to assure the repression of adulterations of provisions and drinks destined for consumption.

I will take care, Mr. Minister, to transmit to you, when they shall be published, the text of the project of law in question, and the parliamentary documents relative thereto.

I seize this occasion, Mr. Minister, to renew, etc.

For the Minister.

BON LAMBERMONT,
Secretary-General.

Mr. LAMBERT TREE,
Brussels.

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REPLY TO INQUIRY AS TO LAWS OF ITALY.

No. 225.] LEGATION OF THE UNITED STATES,
Rome, August 13, 1888.

SIR: In answer to the inquiries contained in your circular letter of July 10, 1888, respecting the laws and regulations now in force in the Kingdom of Italy relating to artificial butter, I have the honor to report that thus far the Italian Government has not attempted, either by law or by royal decree, to regulate the manufacture or sale of artificial butter. The minister of agriculture, commerce, and industry has recently submitted the matter to the council of agriculture, and this has charged one of the Government chemists with the duty of reporting on the best and simplest methods to distinguish genuine from artificial or adulterated butter. It is not intended, as I understand, to prohibit or interfere with the production or sale of oleomargarine or other forms of artificial butter, but simply as far as possible to protect the public against fraud and imposition.

I have the honor to be, sir, your obedient servant,

J. B. STALLO.

The Hon. T. F. BAYARD,
Secretary of State.

REPLY TO INQUIRY AS TO LAWS OF THE NETHERLANDS.

No. 12.] UNITED STATES LEGATION,
The Hague, August 24, 1888.

DEAR SIR: I have received a reply from the Government of The Netherlands informing me that no laws have been passed in this country bearing directly upon the fabrication of butter, but that the sale of oleomargarine, or any artificial imitation of any other food product, under false representations and with the knowledge that it was not what the purchaser supposed he was buying, would constitute a crime under the penal code, and would be punishable by imprisonment.

I am, dear sir, your obedient servant,

R. B. ROOSEVELT.

Hon. THOMAS F. BAYARD,
Secretary of State.

REPLY TO INQUIRY AS TO LAWS OF SWITZERLAND.

No. 229.] LEGATION OF THE UNITED STATES,
Berne, August 15, 1888.

SIR: Referring to your circular letter of July 10, 1888, instructing this legation to furnish the Department with copies of all laws and regulations now in force in Switzerland relating to artificial butter, I have the honor to report that there is no federal law regulating the manufacture or sale of artificial butter. Only in a few cantons does there exist either cantonal or municipal laws appertaining to the same, although as a rule there prevails throughout Switzerland general cantonal laws and local police regulations touching the falsification or adulteration of provisions, without any specific mentioning of artificial butter. The only specific laws relating to butter, so far as I have been able to ascertain, are as follows:

In the canton of Berne it is provided that sellers of victuals or articles of consumption, which have in them artificial products (artificial wine, artificial butter, etc.,) even if they are claimed only for their own use, must be made known through bills posted up at the business house, and a failure to do so is subject to a fine of 5 to 100 francs.

In the canton of Zurich artificially prepared articles of food shall never be offered for sale or brought into traffic under the names and marks belonging only to genuine natural wares.

Preparations resembling milk butter, the fatty constituents of which do not come exclusively from milk, shall be marked "Artificial butter." Other grease intended for use shall be marked according to its origin.

The preparation as well as sale of such article of food is subject to the immediate control of the local sanitary authorities.

Contraventions of the provisions of this ordinance, where no mistake has occurred, shall be punished by a police fine not to exceed 1,000 francs.

Canton of St. Galle.—Fats (Fettwaaren) which are used in trade as a means of nourishment, and qualified as necessities of life shall be marked so that the pur-

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chaser and consumer may be sufficiently enlightened in regard to their origin and composition.

As butter, there must be marked only on that made from milk, without the addition of any foreign ingredient, pure butter.

As artificial butter, every preparation resembling milk butter, the fat property of which is not exclusively produced from milk; but such compositions must contain at least 25 per cent. of pure butter.

Certain other fats used in consumption, which contain less than 25 per cent. of milk butter, or none at all, as hog, beef, and mutton fats, etc., or mixtures of the same, dare not be identified with artificial butter, but must be marked conformably to their origin.

These marks alone are binding as well for the wholesale as for the retail trade, and must also be applied to bills and invoices.

In order not to deceive consumers and assayers at the places of sale the vessels must bear the marks of their contents in a clearly distinct manner, "Butter," "Artificial butter," or the above-named kinds of fat. In the same way those fats offered for sale in these places must be made known to the public by placards.

The control of all fats (Fettwaaren) exercised by the proper authorities extends not only over products intended for sale, but also over their preparation and the places and tools used therefor.

Violations of these rules will be punished by the municipal authority, through its police department, with a fine not exceeding 150 francs.

In case of repetition the matter will be brought before the court commissioners, who shall extend the fine as high as 300 francs, besides a confiscation of the goods.

I am, sir, your obedient servant,

BOYD WINCHESTER.

Hon. T. F. BAYARD,
Secretary of State, Washington, D. C.

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ADULTERATION OF FOOD AND DRUGS.

THE ACT TO PREVENT THE MANUFACTURE OR SALE OF ADULTERATED FOOD OR DRUGS IN THE DISTRICT OF COLUMBIA.

Under the provisions of sections 11 and 12 of an act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia, approved October 12, 1888, any health officer, inspector of nuisances, or food inspector of the District may submit samples of food or drugs to this office for analysis, and purchasers of food or drugs are also entitled to so submit the articles purchased. The Commissioner of Internal Revenue is required to cause such analysis to be made under such rules and regulations as may be prescribed by the Secretary of the Treasury. This office is also authorized by section 16 of said act to declare from time to time certain articles or preparations to be exempt from the provisions of the act.

In view of the additional duties imposed upon me as above stated, I have procured a report from the microscopist of this office on the subject of food adulterations, which is herewith submitted. Copies of European laws on the subject, and a list of publications relating to the adulteration of food and drugs and allied subjects prepared by him, are likewise submitted.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, October 16, 1888.

SIR: I have the honor to submit the following report on adulterations of foods.

The adulteration of alimentary substances has been practiced from the most ancient times, and numerous laws and regulations have been adopted in various countries to check and prohibit such sophistications.

France has taken the lead in protecting consumers of food from adulterations, and in 1802 the Conseil de Salubrité was established in Paris. In England as well as in France, Germany, and other Continental countries laws against the adulteration of individual articles, such as tea, coffee, beer, and wine have been passed since the Middle Ages. The first general Act was not passed in England till 1860, and this was amended in 1872. However, they were found unsatisfactory, and the Sale of Food and Drugs Act was passed in 1875, and further amended in 1879 in the endeavor to obtain a workable law. This latter law is now in force, though the third and fourth sections of the act relating to the mixing, coloring, staining, or powdering of any article of food so as to *injure health*, or in the case of drugs so as to *injure* their *quality*, are practically of no value and unenforced because the fifth section provides that guilty knowledge is essential to the proof of the offense, and no prosecution, unless supported by very exceptional circumstances, would be successful under these sections. Sections six to nine are the ones that are found workable, and provide that no person shall sell foods or drugs, with certain exceptions, to the *prejudice* of the purchaser; shall not *abstract* any constituents of food, and that compound foods or drugs must be in accordance with the demands of purchase, though with these sections again a large *loop-hole* for the escape of offenders is provided in section eight, which states that a legible descriptive notice that the article sold is a mixture exonerates the seller.

In this country in 1877 several of the State boards of health united, viz: Those of New York, New Jersey, Massachusetts, and Michigan, and at their instance laws formulated on the English law were passed, and annual reports are now made by these boards on the results of the examinations of their chemists on the adulterations of foods and drugs practiced in their several States.

On June 26, 1848, an act was passed by Congress to secure the purity of imported drugs, and is still in force. Its efficacy is directed principally towards Peruvian bark and opium.

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The tea adulteration law was passed by Congress March 2, 1883, and on August 2, 1886, the oleomargarine law was passed, defining butter and butter substitutes.

The following list of the most common adulterants met with in the principal food products is compiled from the reports of the State Boards of Health, the returns of the English Inland Revenue Department, and of the Report of the Municipal Laboratory of Paris.

FOOD PRODUCTS AND THEIR CHIEF ADULTERANTS.

Food products.	Adulterants.
Milk	Water, removal of cream, addition of cotton-seed or oleo oil to skim milk.
Butter	Water, salt, foreign fats, artificial coloring matter.
Cheese	Lard, oleo oil, cotton-seed oil.
Flour, bread	Other meals, alum.
Baker's chemicals	Starch, alum.
Canned foods	Metallic poisons.
Tea	Exhausted tea leaves, foreign leaves, tannin, indigo, Prussian blue, turmeric, gypsum, soapstone, sand.
Coffee	Chicory, peas, beans, rye, corn, wheat, coloring matter.
Cocoa and chocolate	Sugar, starch, flour.
Beer	Artificial glucose, malt and hop substitutes, sodium bicarbonate, salt, antiseptics.
Wines, liquors	Water, spirits, artificial coloring matter, fictitious imitations, aromatic ethers, burnt sugar, antiseptics.
Sirup	Glucose.
Honey	Glucose-sirup, cane sugar.
Confectionery	Glucose, starch, artificial essences, poisonous pigments, terra alba, gypsum.
Olive oil	Cotton-seed and other vegetable oils.
Vinegar	Water, sulphuric acid.
Pickles	Salts of copper.
Spices	Flour, starches of various kinds, turmeric.

An inspection of this list shows that the great majority of substances used for adulterants are not injurious to health; the public is *cheated* but not *poisoned*. They consist for the most part in the willful and fraudulent addition of substances which do not exist in the normal product, or are only found there in an appreciably lower proportion. Another large class consists of simple alterations by the willful and fraudulent subtraction of some substance that is normally present in the product, and which is not found in the abnormal product, or only in an appreciably lower proportion.

The number of substances used that are positively injurious to health is small, and they generally make their presence felt by the prompt manner in which dangerous symptoms manifest themselves in the consumer. Such are the arsenic, copper, lead, and other metallic poisonous salts that are sometimes used for artificial colors in candies, pickles, etc.

The use of antiseptics, such as salicylic acid, sulphite of soda, borax, etc., for the prevention of fermentation in improperly prepared foods, is daily becoming more frequent. These deserve mention as being additions to foods of a class of substances used to cloak carelessness in manufacture, and producing, in many cases, deleterious effects on the human economy. The addition of such antiseptics as salicylic acid to food products is prohibited in France and Germany, though in the latter country such use is allowed when the food product is exported to countries where such addition is not prohibited.

It seems to be a popular impression that any substance used as an adulterant of, or a substitute for, a food product is to be avoided as itself being injurious to health. Such impression is erroneous in nearly every case. Oleomargarine, for instance, is a mixture of milk, cream, butter, suet fat, lard, cotton-seed oil in the lower grades, and salt, with a very small proportion of the coloring matter, annatto, used by farmers to produce the rich golden tint in their butters. The greatest cleanliness is observed throughout its manufacture, and the finished product, as well as all its ingredients, are perfectly pure and wholesome articles of food.

Food adulteration is carried on by manufacturers in the interest of pecuniary profit and gain, and they take pains to keep themselves well posted on the subject of cheap and harmless substitutes. This is well illustrated in the most recent form of milk adulteration. The whole milk is placed in centrifugal machines and nearly all the cream, fat, removed. The machines are then stopped, another drum called the emulsifier put in, or sometimes the same machine is used, the machines restarted, and a charge of cotton-seed oil or melted "oleo-oil" is then, together with the warmed skim milk, run in sufficiently to bring up the fat contents and specific gravity to those of ordinary milk. A description of such machines will be found in Engineering, vol. 44, 1887, p. 478. The manufacturers of these machines also describe such emulsifiers in their catalogues.

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It would be an impossible, not to say a ridiculous attempt to convince any court or jury that ordinary potable water was either externally or internally "injurious to health," yet it is probably the most common adulterant used. The watering of milk is everywhere recognized as not only a fraud but also a very grave misdemeanor, if not actually a crime. This is the food on which the whole population under one year old is fed; and where the mother can not supply the proper nourishment for the child she must depend for its bringing up on cow's or other milk. It is self-evident that a pint of watered milk does not contain the same amount of nourishment as the same volume of whole milk, so that a child or invalid might be actually starved to death if compelled to rely on the former for its sole nourishment.

Many drugs are used both in the arts and in medicine, different degrees of purity being demanded for these different uses. We have such substances as the mineral acids and alkalies, salts of arsenic, antimony, copper, lead, mercury, etc.; alkaloids, as aconite, cocaine, morphine, strychnine, etc.; some organic acids and salts, that are found on the markets chemically pure, but which are universally conceded to be very "injurious to health," without any adulterations whatever. Whilst most medicines are drugs, some are not drugs, and again many drugs are not medicines. So that the definition of a medicine should be clearly stated in any law on the subject.

The last full returns of the number of samples examined by the public analysts of England, including London and fifty-four counties, under the Sale of Food and Drugs Acts, to which I have access, is for the year 1886, and the totals and percentages are set forth in the following table:

Table showing the total number of samples submitted, under the Sale of Food and Drugs acts in the year 1886, *to the public analysts of England, and the number and proportion adulterated.*

Articles.	Examined.	Adulterated.	Per cent.	Articles.	Examined.	Adulterated.	Per cent.
Milk	9,819	1,275	13.0	Confectionery	144	1	0.7
Bread	991	32	3.2	Wines	44	3	0.7
Flour	398	2	0.5	Beers	602	17	2.8
Butter	2,322	401	17.3	Spirits	2,297	410	17.8
Coffee	1,596	241	15.0	Drugs	435	47	10.8
Sugar	222	.....	.....	Other articles	3,774	280	7.4
Mustard	817	104	12.7				
Pickles	43	.....	.....	Total	23,596	2,813	11.9
Jam	92	.....	.....				

This table is interesting as showing the extent of adulterations practiced in the samples submitted for examination in the whole of England.

Any general law on food adulteration should clearly define the terms "adulteration," "alteration," "imitation," and "substitution." It should also consider the use of antiseptics, of harmful coloring matters, and of the products of diseased animals. A clear and concise definition of the different food products as well as an accurate statement of what shall be the minimum composition of the principal ingredients of the chief food products would also be very desirable.

In this latter regard we have such standards as are derived from the average composition of a large number of analyses of genuine samples of the special food product under consideration; for instance, the standards adopted by the English Society of Public Analysts for pure milk are as follows:

Specific gravity		1.030
Ash	per cent	0.70
Solids, not fat	do	9.00
Fat	do	2.50
Total solids	do	11.50
Water	do	88.50

Those adopted by the Municipal Laboratory of Paris as the minimum limits for condemnation are:

	Per cent.
Fat	2.70
Milk-sugar	4.50
Caseine, albumen, and ash	4.30
Total solids	11.50
Water	88.50

In New York and New Jersey the legal standards are: Minimum amount of total *solids, 12* per cent; maximum amount of water 88 per cent.; and 3 per cent. fat. In

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Massachusetts the milk must not contain more than 87 per cent. of water, nor less than 13 per cent. of milk solids.

The Union of Swiss Analysts have adopted the following for milk: Specific gravity between 1.030 and 1.033; fat 3 per cent.

The law should be so worded and the penalties imposed for violations so severe that it will deter persons from engaging in the practice of adulteration of food products; in other words the risks incurred will not pay for any profit that might result from non-compliance with the law.

Possession or ownership of an adulterated article of food should be considered sufficient ground for conviction in a civil action without knowledge in the possession of the dealer that the same was adulterated, being demanded from the prosecution.

Many food products spoil in transportation, and penalties ranging from a nominal fine to imprisonment for a term of years should be provided, if, on account of dealing in and consumption of articles so spoiled, or in those injurious to health, a death or even a severe sickness is caused by the same.

The inspection of meat, fish, vegetables, fruit, and especially milk, should be done daily in any large city, and properly belongs to the health department of such city.

Provision should be made for the character of the packing and quality of the vessel, either metal or glass, in which food products are put up. Acid foods will attack and dissolve the solder with which tin packages are closed, and such foods should be put up in glass or acid-proof vessels. The drawing of liquids like beer, vinegar, etc., intended for food through lead or copper pipes should be prohibited, and iron or block-tin pipes only allowed.

Where samples of food products are received from the public at large they should be accompanied with an affidavit stating the facts in the case and a small fee for the analysis of the same should be paid in advance.

The law should provide for the procuring, by purchase or otherwise, of a sufficient sample and of properly identifying the same. Also for the proper chemical or physical examination by competent analysts, including the salaries of the force employed, the fitting up and maintaining a properly equipped laboratory, including chemicals, apparatus, and the purchase of samples by duly authorized agents.

All adulterated goods, when sold as such, should be so branded with the word "Adulterated," or the words "This is a mixture," in letters printed in broad-faced type at least one inch long and affixed in a secure and conspicuous place either by a label to the vessel containing the goods or on the goods themselves, and likewise such goods should be wrapped in paper or other covering with said words printed on both sides of the wrapper.

Respectfully submitted.

EDGAR RICHARDS,
Microscopist.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue.

FOREIGN LAWS, DECREES, AND REGULATIONS CONCERNING THE REPRESSION OF ADULTERATIONS PRACTICED ON ARTICLES OF FOOD AND OF DRINK.

AUSTRIA.

[Translated from the Revue Internationale des Falsifications des Denrées Alimentaires, Vol. I.]

In Cislithania, in accordance with a law contained in the Bulletin of Laws, No. 68, of the year 1870, it appertains to the municipalities to take the necessary police measures as to the subject of the trade in commodities for food.

Numerous ordinances are in existence, promulgated by the governors of provinces or by the minister of the interior, regulating both the traffic in wines in general, as well as the sale of eatables and beverages injurious to health. Special ordinances forbid the adulteration of commodities for food, such as wheat, flour, bread, various pastries, milk, cream, cheese, oils, spices, wine, brandy, liquors, vinegar, etc.

The decree of the minister of state, dated May 1, 1886, contained in Bulletin No. 54, prohibits the use, in the manufacture of various articles, such as toys, clothing material, artificial flowers, of ingredients injurious to health, or the employment of substances of such nature in the preparation of eatables.

The Austrian penal code of 1852 (§§ 399 to 408) punishes the sale of commodities for food dangerous to health, the unwholesome manufacture or preservation of eatables, as well as the adulteration of liquids or the use of unwholesome utensils.

The manufacture and trade in artificial wines are regulated by the law of the 21st June, 1880, published in the Bulletin of Laws, No. 120.

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As to the use of salicylic acid for the preservation of commodities, it is generally allowed. It is not, according to the penal code, a violation of the decree above mentioned except in case of exaggerated use. An infringement of this sort falls under the action of section 407 of the penal code.

LAW OF THE 21ST OF JUNE, 1880, RELATIVE TO THE MANUFACTURE AND SALE OF BEVERAGES SIMILAR TO WINE.

1. The manufacture of beverages similar to wine (commonly called artificial wines), as well as the manufacture of beverages with grape juice, added to and mixed with foreign substances, not with the object exclusively of improving the quality of the wine and for its better preservation, but serving to increase its alcoholic strength, should only be permitted for wholesale and retail sale, as being considered industrial products and subject to tax. These substances are then within the scope of the industrial laws.

Exception must be made for wine from the residuum of grapes, "vin de marc" (*piquette*), piccolo (*vinetto*), and for similar beverages made by the proprietors themselves, from their own crop, at their own house, for their own use.

2. Substances of the kind designated in the first paragraph of section 1 are subject, as before stated, to the tax on the consumption of wine.

3. The use of starch-sugar (glucose) in the manufacture of the beverages designated in section 1 is prohibited.

4. Beverages manufactured with the different substances mentioned in section 1 must not be labeled, placed on sale, nor sold at wholesale and retail as wine.

5. A violation of the provisions of sections 3 and 4 of this law, if it should not fall within the action of the common penal code, shall be punished by the commercial authorities (*l'autorité commerciale supérieure*) with a fine of from 25 to 500 florins, and in case of non-payment by an imprisonment of one day for each 5 florins of fine.

The industrial authorities (*l'autorité supérieure industrielle*) should cause the destruction, at the expense of the condemned, of the beverages in question, when they shall have been found injurious to health.

In case of a repetition of the offense, in addition to the fine and imprisonment, confiscation also of the beverage in question shall be imposed for the benefit of the poor fund of the district in which the misdemeanor has been committed.

And the condemnatory sentence shall be published in the local journals and in the customary places and manner at the expense of the condemned.

BULLETIN OF LAWS OF THE AUSTRIAN EMPIRE, YEAR 1866, PART XVIII, PUBLISHED AND PROMULGATED THE 12TH OF MAY, 1866.

Decree of the minister of state, conjointly with the minister of commerce, of justice, and of the police, of the 1st of May, 1866, relative to the use of poisonous coloring-matter, of preparations injurious to health in the manufacture of different articles of common use, and to their sale, in force in Bohemia, Lombardy-Venetia, Dalmatia, Galicia, Cracow, Austria, below and above the Ems, Salzbourg, Styria, Carinthia, Carinola, Moravia, Bukowina, Silesia, Tyrol, Vorarlberg, Gœrtz, and Gradiska, Istria, Trieste, and their environs.

1. The use of coloring-matter containing the metals (iron excepted), gamboge, picric acid, and aniline is prohibited for articles of consumption of every sort (food or beverages), including devices and figures made of gum adraganth, starch, or sugar.

2. For coloring or painting children's toys no one shall use preparations or coloring-matters containing arsenic, antimony, lead, cadmium, copper, cobalt, nickel, mercury (excepting pure cinnabar), zinc, or gamboge.

The use of other metallic coloring matters is tolerated, it is true, but in all cases the coloring matter must be entirely covered by a varnish which resists the action of moisture and is not easily rubbed off.

3. No one shall use substances the employment of which has been prohibited by section 2, or simply tolerated conditionally, for the manufacture of earthenware vessels which are intended to contain food, unless these coloring matters shall have been burnt in.

4. The coloring with preparations of arsenic, of artificial flowers, or portions of natural plants plunged in a colored glaze, shall not be permitted unless a glazed varnish completely prevents the coloring matter from separating itself in powder.

This also applies to tapestries or wall-hangings containing arsenical colors, which may not be manufactured unless a glaze or varnish covers these tapestries and colored articles.

5. It is forbidden to use coloring matters containing arsenic for painting the walls of apartments and other places where people live and assemble.

6. For the preparation of articles of common use, of table and kitchen utensils,

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clothing, and all toilet articles, it is forbidden to use substances which, in the manner or form in which they are employed, may be dangerous to health.

7. The manufacture, as well as the sale, at wholesale or retail, of articles specified in the preceding paragraphs, which shall not fulfill the conditions above enunciated, is forbidden.

8. Every violation of this decree, which does not come under the common law, shall be punished by virtue of the ministerial decree of September 30, 1857 (Bulletin of the Laws, No. 198).

Decree of the ministers of agriculture, of commerce, of the interior, and of finance, of the 16th of September, 1880, relative to the law of June 21, 1880, as to the manufacture and the sale of beverages similar to wine.

1. In the spirit of the law of June 21, 1880, it is necessary to distinguish, apart from pure wine (that is to say, that which results from the alcoholic fermentation of grape-juice, wines which have been treated only for the purpose of improving their quality or to render their preservation more easy), the following products:

(1) Products resembling wine. Artificial wines, which are made without pressed grapes (marc de raisin), with a mixture imitating wine, of different substances, such as water, brandy, glycerine, sugar, tartaric acid, œnanthic ether, etc.

(2) Products containing wine. Demi-wine, resulting from the addition to must or pure wine of water and other substances intended to reproduce the taste of wine in these diluted and attenuated liquids (glycerine, sugar, alcohol) or manufactured in the same manner from grape-residue (marc de raisin) which has already been used in the preparation of must.

With these last are included the products manufactured by the Gall process (the must is diluted with water, to which are added alcohol and sugar) and by the process of Petiot (the addition of sweetened water and the fermentation of the residue of grapes (débris de raisin) after the must is drawn off, or the thorough dilution and washing of this residue with diluted alcohol.)

2. When these artificial wines (demi-wines) are placed on sale, either at wholesale or retail, they must be advertised as manufactured products and are subject to the prescriptions of the industrial decree (décret industrielle).

According to section 3 of the industrial decree, industries for the manufacturing of artificial wine and demi-wine are declared licensed industries (requiring to be authorized).

It is required (§ 18) of the applicant to set forth the process he intends to use in his manufacture. It is necessary that this should have been found harmless to the public health by the commercial authorities (l'autorité supérieure commerciale).

3. In accordance with the law (§ 2), an exception is made in favor of the manufacture of piquette and piccolo wine. The manufacture of these demi-wines does not come within the scope of the industrial decree, and, according to Article V upon licensed importation, they must be considered as free agricultural products (in contradistinction to manufactured products), whether they be intended for sale or not, provided they have been manufactured by the proprietor himself, on his own premises, with the product of his own crop.

But when this condition is not fulfilled—when a person uses not only his own fruit-residue (marc), but that of others, the exception is no longer effective. The preceding § 2 then is applicable, and the manufacturer must take steps to obtain the license for his business.

4. According to § 2 of the law, it is unnecessary to make further distinction in future between artificial wines and demi-wines in the collection of the tax on consumption. The tax must be paid on artificial and demi-wines under the same conditions and in the same proportions as for that commonly imposed on wine.

5. According to § 3 of the law, no person shall employ in the manufacture of artificial wines and demi-wines, any starch-sugar, or sugar or sirup prepared from the starch derived from fruits, grains, or potatoes, also called grape-sugar, potato-sugar.

This prohibition applies to the examination of the processes of manufacture, which it is necessary to make with particular care in this respect.

6. According to the law, § 4, artificial wines and demi-wines must not be advertised under a title confounding them with wine; neither offered for sale, nor sold as such, either at wholesale or retail.

Every designation shall be considered fraudulent which is calculated to deceive, as table wine, wine of such a year, of such a country, of such a mountain, red wine, sparkling wine, dessert wine, etc., and which consists in adding a qualification to the word wine, without explaining at the same time that this beverage is an artificial or demi-wine.

7. The industrial authorities (les autorités supérieures industrielles), according to the law, should punish:

(1) the violation of § 1, relative to the enforcement of the industrial decree therein

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referred to. The establishing of a factory for the manufacture of artificial wine without having obtained a license is to be treated with especial severity.

(2) The violation of § 3 and § 4 of the law, by virtue of § 5 of said law.

Under the same section punishment shall be enforced when there is at the same time manufacture without license and violation of §§ 3 and 4 of the special law.

8. When, in the course of inspection, it is desirable to have an exact analysis of the beverages in question (for want of a statement by the manufacturer or retailer, or lacking a sufficiently precise knowledge of the processes and ingredients which are used in the manufacture), the commercial authorities shall have recourse to a competent expert for the chemical analysis of the wine, and may require his testimony. Until this testimony has been received from him, it is necessary in all cases to take a sample of a half-liter of the beverage and send it, securely fastened and officially sealed, to the minister of agriculture for examination.

9. The commercial authorities, the health officers, and the market police should see to the execution of the provisions of the present law. These officers can for this purpose, at the places under their surveillance, take a sample of these beverages, giving payment for it, and should in the presence of the merchant or his representative, seal it and send it with a report to the higher authority (l'autorité supérieure).

10. Until a new regulation, the competent industrial authorities (l'autorité industrielle) shall describe severally, all the licenses given for the manufacture of artificial and demi-wine.

They will transmit every six months to the political authorities of the province (l'autorité supérieure politique) the list of the different punishments and their effect, that it may thence be transmitted to the minister of agriculture.

False statements must not be rendered.

HUNGARY.

LAW XIV OF THE YEAR 1876, RELATIVE TO THE ORGANIZATION OF PUBLIC HYGIENE

ART. 8. Food, beverages, and vessels injurious to health, as well as substances, materials, and products dangerous and prohibited, unless specially authorized, may, in addition to the penalties imposed in the preceding paragraph, be confiscated by the police and destroyed.

[The penalties prescribed by article 7 are a maximum fine of 300 florins, or, in case of insolvency, sixty days in prison. The fines are turned over to the funds of the district where the violation of law has been committed and applied to the expenses of the public hygiene.]

ART. 14. The sale is forbidden of unwholesome fruit, of suspected mushrooms, of food spoiled and deteriorated by the mixture with injurious materials, of adulterated beverages; also the manufacture and the use of utensils and vessels employed in the manufacture and the preservation of the above-mentioned substances.

ART. 107. The bottling and preservation of mineral waters and the sale of artificial mineral waters shall be regulated by direction of law.

ART. 108. Artificial mineral waters shall only be manufactured by the permission of the authorities, under the supervision and direction of a graduated apothecary or chemist.

In cases of repeated violations the permission may be withdrawn.

BELGIUM.

[Translated from Revue Internationale des Falsifications des Denrées Alimentaires, Vol. I.]

LAW OF THE 19TH OF MAY, 1829.

ARTICLE 1. Whoever shall mix, or cause to be mixed, sulphate of copper (blue vitriol), or sulphate of zinc (white vitriol), or any other poisonous material in bread or other eatables, or in the ingredients which enter into the manufacture of bread or other eatables, the one or the other being intended to be sold or distributed, shall be punished with an imprisonment of from two to five years and a fine of from 200 to 500 francs; the license of the offender shall at the same time be withdrawn, and he shall be deprived of the right of obtaining a like license during the term of his imprisonment.

ART. 2. The person shall suffer the like penalties who shall have mixed, or cause to be mixed, poisonous materials, such as those named in the above article, with bever-

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ages or with the ingredients which enter into their manufacture, the one or the other being intended to be sold or distributed.

ART. 3. The penalties imposed by the preceding articles are equally applicable to every person who, knowing that some poisonous materials, such as those named in these articles, have been mixed with bread, with other eatables, with beverages, or with the ingredients which are destined to enter into the manufacture of bread, other eatables, or beverages, shall have sold, retailed, or distributed, or who shall have attempted to sell, retail, or distribute, or cause to be distributed such bread, eatables, or beverages; also, whosoever shall have sold or bought the poisonous material, knowing that it might be employed to commit a misdemeanor.

ART. 4. By amplification and modification of article 318 of the penal code now in force (§ 1), the penalties prescribed by said article 318 are declared applicable to whosoever shall mix, or cause to be mixed, materials injurious to health with bread or other eatables or with beverages, or with the ingredients entering into the manufacture of bread, other eatables, or beverages, the one or the other intended to be sold or distributed, as well as every person who, knowing that injurious materials have been mixed with such eatables, beverages, or their ingredients, shall have sold, retailed, or attempted to sell, retail, distribute, or cause to be distributed, the same.

ART. 5. In case of the repetition of the misdemeanors provided for by the preceding articles, the provisions of article 58 of the penal code now in force shall be applicable.

ART. 6. In addition to the penalties above mentioned in articles 1, 2, 3, and 5, the judge may direct that the sentence shall be posted and published at the expense of the condemned.

ART. 7. Beside the enforcement of the penalties prescribed by these laws, the bread, eatables, or the ingredients which are destined to enter into the manufacture of the bread, eatables, or beverages, with which poisonous or injurious materials shall have been mixed, shall in every case be confiscated and destroyed.

ART. 8. This present law does not derogate in any manner from the provisions contained in article 302 of the penal code now in force, concerning those persons who are guilty of the crime of poisoning, as this crime is defined in article 301 of the same code.

LAW OF MARCH 17, 1856, FOR THE REPRESSION OF THE ADULTERATION OF COMMODITIES FOR FOOD.

ARTICLE 1. Those who shall have adulterated, or caused to be adulterated, any eatables or beverages, any commodities or materials for food whatsoever, intended to be sold or retailed, shall be punished with an imprisonment of from eight days to one year and with a fine of from 50 to 1,000 francs, or one of these two penalties only.

ART. 2. The penalties imposed by the preceding articles shall be inflicted upon—

(1) Whoever shall sell, retail, or expose for sale, knowing them to be adulterated, any eatables, beverages, commodities, or substances for food whatsoever;

(2) Whoever, either by placards affixed, or by notices printed, or otherwise, published, sold, or distributed, shall have maliciously given instructions necessary to facilitate or to disseminate the processes of adulteration of the said eatables or beverages, commodities, or articles for food.

ART. 3. Those shall be punished with imprisonment of from eight days to six months and with a fine of from 26 to 50 francs, or with one of these two penalties only who shall have in their warehouses, shops, or in any other place, eatables, beverages, commodities, or articles for food intended to be sold or retailed, knowing that they are adulterated.

ART. 4. In the cases provided for by articles 1 and 2 of the present law, 318 of the penal code, § 1, and § 4 of the law of May 19, 1829, when the offender shall be condemned to an imprisonment of more than six months, his license shall at the same time be withdrawn and he shall not have the right to obtain another during the term of his imprisonment. The court may always order that the sentence be posted in such places as it shall designate, and be inserted, entire or by extracts, in the journals which it shall indicate, all at the expense of the condemned.

ART. 5. The preceding provisions shall be applied without prejudice to the heavier penalties provided by the penal code or by special laws.

ART. 6. Those who, without the criminal intent provided for in article 2, shall have sold, retailed, or exposed for sale adulterated eatables, beverages, or commodities for food, shall be punished in conformity with articles 475 and 476 of the penal code. In case of a repetition of the offense, the penalty of imprisonment, not exceeding five days, may be imposed.

ART. 7. In sentencing to a fine, the courts and tribunals shall order that in default of payment within two months from the rendering of the judgment—if upon a hearing of the adverse parties being had and with legal notice thereof it is entered by default—this fine may be changed to correctional imprisonment (*i. e.*, for misdemeanors punishable either with fine or imprisonment) which must not exceed the term of one year, in cases provided for by articles 1, 2, 3, and 10, or by an imprisonment by the

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police court, which must not exeed the term of seven days, in the cases mentioned by the preceding article. The condemned may always be liberated from the imprisonment upon the payment of the fine.

ART. 8. In that which concerns the sentencing of costs, accruing to the profit of the State, the duration of arrest for debt shall be determined by the judgment or sentence, provided it shall not be for less than eight days, nor more than one year or one month, according as the infraction shall be a misdemeanor or a mere violation of police regulation. Nevertheless, condemned persons who shall prove their insolvency according to the manner prescribed by the criminal code of instruction, shall be set at liberty, after having submitted to seven days of arrest, when the costs shall not exceed 25 francs. Arrest for debt is neither exercised nor maintained against convicted persons over seventy years of age.

ART. 9. Adulterated eatables, beverages, commodities, or substances for food, which are found in possession of the offenders, shall be seized and confiscated. If they can be used as food, they shall be placed at the disposal of the bureau of charities of the district where the misdemeanor has been committed, unless their destruction or diffusion shall be ordered.

ART. 10. In the cases provided for in article 318 of the penal code, and § 4 of the law of 19th May, 1829, the penalty of imprisonment shall be for from eight days to two years, and the fine from 50 to 1,000 francs. These penalties may be applied cumulatively or separately.

ART. 11. When extenuating circumstances exist in favor of the accused, the penalties of imprisonment and fine prescribed by articles 1, 2, 3, and 10 of the present law may be reduced to less than eight days and 26 francs respectively, provided they shall not in any case be less than those of the police court.

PENAL CODE OF THE 8TH JUNE, 1867.

[Translated from an official copy.]

ART. 454. Any one who shall have mixed or caused to be mixed, whether with eatables, or beverages, or with articles or commodities for food whatsoever, intended to be sold or retailed, materials which are of a nature to cause the death or serious illness of a person, shall be punished with an imprisonment of from six months to five years and with a fine of from 2 to 2,000 francs.

ART. 455. Those shall be punished with the penalties prescribed by the preceding article:

Who sell, retail or expose for sale any eatable, beverage, article or commodity for food whatsoever, knowing that it contains materials of a nature to cause the death or serious illness of a person;

Who shall have sold or purchased these materials, knowing that they might be used to adulterate the articles or commodities for food.

ART. 456. Those shall be punished with an imprisonment of from three months to three years and with a fine of from 100 to 1,000 francs:

Who shall have in their warehouses, shops, or in any other place, eatables, beverages, commodities or articles of food, intended to be sold or retailed, knowing that they contain materials of a nature to cause the death or serious illness of a person.

ART. 457. Adulterated eatables, beverages, commodities or articles of food shall be seized, confiscated and rendered unfit for use.

The license of the offender shall be taken from him; and he shall not be able to obtain another during the term of his imprisonment.

He may be in addition condemned to the prohibition in conformity with article 33.*

The tribunal may prescribe that the sentence shall be posted in the places it shall

*ART. 33. The courts and tribunals may, in the cases provided for by the law, forbid, totally or partly, to the condemned guilty of misdemeanors (*correctionnels*), the rights enumerated in article 31, for a term of from five to ten years.

ART. 31. All sentences of condemnation to the penalty of death or hard labor shall pronounce, against the condemned, the perpetual interdiction of the right:

(1) To again fill any public functions, employments, or offices;

(2) To vote, for election, or for eligibility;

(3) To wear any decoration, any title of nobility;

(4) To be sworn as expert, witness to an instrument or voucher to deeds; to give evidence for the sake of justice otherwise than for simple information (*simple renseignement*);

(5) To take part in family councils, to be appointed to the position of guardian, legal guardian (*subrogé*) or trustee, if it be not to the interest of their children and upon the judgment formed by the family council; as well as to again fill the function of judicial councilor or provisional administrator;

(6) To carry arms, to enlist in the militia (*garde civique*) or to serve in the army.

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designate and inserted entire or by extr acts in the journals which it shall indicate all at the expense of the condemned.

ART. 498. Those shall be punished with an imprisonment of from one month to one year and with a fine of from 50 to 1,000 francs, or by one of these penalties only, who shall have deceived the purchaser:

As to the identity of the goods sold, in fraudulently delivering an article other than the specified one as to which the transaction was conducted;

As to the nature or origin of the goods sold in selling or delivering to the purchaser an article differing but resembling in appearance that which he bought or thought to buy.

ART. 499. Those shall be condemned to an imprisonment of from eight days to one year and to a fine of from 26 to 1,000 francs, or to one of these penalties only, who, by fraudulent manipulations, shall have deceived the purchaser as to the quantity of the article sold.

ART. 500. Those shall be punished with an imprisonment of from eight days to one year and with a fine of from 50 to 1,000 francs, or with one of these two penalties only:

Who shall have adulterated or caused to be adulterated commodities or beverages suitable for food, and intended to be sold or retailed;

Who shall have sold, retailed or exposed for sale these articles, knowing that they were adulterated;

Who, by label or notice, printed or not, shall have maliciously or fraudulently set forth or revealed methods for the adulteration of the same.

ART. 501. Those shall be punished with an imprisonment of from eight days to six months and with a fine of from 26 to 500 francs, or with one of these penalties only, with whom shall be found commodities or beverages suitable for food and intended to be sold or retailed, and who knew that they were adulterated

ART. 502. In the cases provided for in the two preceding articles, the tribunal may order that the sentence shall be posted in the places it shall designate and inserted, entire or by extracts, in the journals which it shall indicate; all at the expense of the condemned.

If the offender is condemned to an imprisonment exceeding six months, the license shall be taken away from him and he shall not be able to obtain another during the term of his sentence.

ART. 503. Adulterated commodities for food or beverages found in the possession of the offender shall be seized and confiscated.

If they may be fit for food, they shall be placed at the disposition of the authorities where the misdemeanor has been committed, charged with their distribution to the hospitals or bureau of charity, according to the needs of these establishments; in the contrary case, the seized articles shall be rendered unfit for use.

ART. 504. The provisions of article 462* shall be applicable to the misdemeanors provided in articles 496, 498, and 499.

ART. 561. Those shall be punished with a fine of from 10 to 20 francs and with an imprisonment of from one to five days, or with one of these penalties only:

* * * * * * *

(2) Who shall have sold, or retailed or exposed for sale eatables, beverages, commodities or articles for food spoiled or decomposed;

(3) Who, without the fraudulent intention contemplated by article 500 (1), shall have sold, retailed or exposed for sale adulterated eatables, beverages, commodities or articles for food.

Eatables, beverages, commodities or articles for food spoiled, decomposed, or adulterated, which shall be found in possession of the offender, shall be seized and confiscated.

If they may serve as food, they shall be placed at the disposal of the authorities where the deed shall have been committed, charged with their distribution to the hospitals or bureau of charity, according to the needs of these establishments; in the contrary case, the seized articles shall be rendered unfit for use.

ART. 562. * * * Concerning the infractions provided for by the preceding article, the judge may, in case of a repetition of the offense, impose, in addition, the penalty of imprisonment not exceeding nine days.

ART. 565. It shall be a repetition of the offense, in the cases provided for by the four preceding articles (561 *et seq.*), when the transgressor has already been condemned, in the twelve months preceding, for the same infraction and by the same tribunal.

ART. 566. When, in the cases provided for by the four preceding articles (561 *et seq.*), extenuating circumstances exist, the fine may be reduced to 5 francs, but it shall not be, in any case, less than 1 franc.

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*ART. 462. Damages shall only be imposed for theft committed by married people to the prejudice of their consorts; by a widower or widow, as to those goods which have belonged to their deceased spouse; by descendants, to the prejudice of their progenitors, by progenitors to the prejudice of their descendants, or by relatives of the same degree.

All other persons who shall have participated in these thefts or concealed all or part of the articles stolen shall be punished as if the preceding provisions did not exist.

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GREAT BRITAIN.

[From an official copy.]

SALE OF FOOD AND DRUGS, 1875.

[38 and 39 Vict., ch. 63.]

Arrangement of clauses.

1. Repeal of statutes.
2. Interpretation of words.

Description of Offenses.

3. Prohibition of the mixing of injurious ingredients, and of selling the same.
4. Prohibition of the mixing of drugs with injurious ingredients, and of selling the same.
5. Exemption in case of proof of absence of knowledge.
6. Prohibition of the sale of articles of food and of drugs not of the proper nature, substance, and quality.
7. Provisions for the sale of compounded articles of food and compounded drugs.
8. Protection from offenses by giving of label.
9. Prohibition of the abstraction of any part of an article of food before sale, and selling without notice.

Appointment and Duties of Analysts and Proceedings to obtain Analysis.

10. Appointment of analysts.
11. Town council of a borough may engage the analyst of another borough or of the county.
12. Power to purchaser of an article of food to have it analyzed.
13. Officer named to obtain a sample of food or drug to submit to analyst.
14. Provision for dealing with the sample when purchased.
15. Provision when sample is not divided.
16. Provision for sending article to the analyst through the post-office.
17. Person refusing to sell any article to any officer liable to penalty.
18. Form of the certificate.
19. Quarterly report of the analyst.

Proceedings against Offenders.

20. Proceedings against offenders.
21. Certificate of analyst *primâ facie* evidence for the prosecution, but analyst to be called if required. Defendant and his wife may be examined.
22. Power to justices to have articles of food and drug analyzed.
23. Appeal to quarter sessions.
24. In any prosecution defendant to prove that he is protected by exception or provision.
25. Defendant to be discharged if he prove that he bought the article in the same state as sold, and with a warranty. No costs except on issues proved against him.
26. Application of penalties.
27. Punishment for forging certificate or warranty; for willful misapplication of warranty; for false warranty; for false label.
28. Proceedings by indictment and contracts not to be affected.

Expenses of executing the Act.

29. Expenses of executing Act.

Special Provision as to Tea.

30. Tea to be examined by the Customs on importation.
31. Interpretation of Act.
32. Provision for the liberty of a cinque-port.
33. Application of the Act to Scotland.
34. Interpretation of terms in application of Act to Ireland.
35. Commencement of the Act.
36. Title of the Act.
Schedule.

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CHAPTER 63.—*An Act to repeal the Adulteration of Food Acts, and to make better provision for the Sale of Food and Drugs in a pure state.* (*11th August*, 1875.)

Whereas it is desirable that the Acts now in force relating to the adulteration of food should be repealed, and that the law regarding the sale of food and drugs in a pure and genuine condition should be amended:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. From the commencement of this Act the statutes of the twenty-third and twenty-fourth of Victoria, chapter 84; of the thirty-first and thirty-second of Victoria, chapter 121, section 24; of the thirty-third and thirty-fourth of Victoria, chapter 26 section 3, and of the thirty-fifth and thirty-sixth of Victoria, chapter 74, shall be repealed except in regard to any appointment made under them and not then determined, and in regard to any offence committed against them or any prosecution or other act commenced and not concluded or completed, and any payment of money then due in respect of any provision thereof.

2. The term "food" shall include every article used for food or drink by man, other than drugs or water:

The term "drug" shall include medicine for internal or external use:

The term "county" shall include every county, riding, and division, as well as every county of a city or town not being a borough:

The term "justices" shall include any police and stipendiary magistrate invested with the powers of a justice of the peace in England, and any divisional justices in Ireland.

Description of Offenses.

3. No person shall mix, color, stain, or powder, or order or permit any other person to mix, color, stain, or powder, any article of food with any ingredient or material so as to render the article injurious to health, with intent that the same may be sold in that state, and no person shall sell any such article so mixed, colored, stained, or powdered, under a penalty in each case not exceeding £50 for the first offense; every offense, after a conviction for a first offense, shall be a misdemeanor, for which the person, on conviction, shall be imprisoned for a period not exceeding six months with hard labor.

4. No person shall, except for the purpose of compounding as herein-after described, mix, color, stain, or powder, or order or permit any other person to mix, color, stain, or powder, any drug with any ingredient or material so as to affect injuriously the quality or potency of such drug, with intent that the same may be sold in that state, and no person shall sell any such drug so mixed, colored, stained, or powdered, under the same penalty in each case respectively as in the preceding section for a first and subsequent offense.

5. Provided that no person shall be liable to be convicted under either of the two last foregoing sections of this Act in respect of the sale of any article of food, or of any drug, if he shows to the satisfaction of the justice or court before whom he is charged that he did not know of the article of food or drug sold by him being so mixed, colored, stained, or powdered as in either of those sections mentioned, and that he could not with reasonable diligence have obtained that knowledge.

6. No person shall sell, to the prejudice of the purchaser any article of food or any drug which is not of the nature, substance, and quality of the article demanded by such purchaser, under a penalty not exceeding £20; provided that an offense shall not be deemed to be committed under this section in the following cases; that is to say,

(1) Where any matter or ingredient not injurious to health has been added to the food or drug because the same is required for the production or preparation thereof as an article of commerce, in a state fit for carriage or consumption and not fraudulently to increase the bulk, weight, or measure of the food or drug, or conceal the inferior quality thereof;

(2) Where the drug or food is a proprietary medicine, or is the subject of a patent in force, and is supplied in the state required by the specification of the patent;

(3) Where the food or drug is compounded as in this act mentioned;

(4) Where the food or drug is unavoidably mixed with some extraneous matter in the process of collection or preparation.

7. No person shall sell any compound article of food or compounded drug which is not composed of ingredients in accordance with the demand of the purchaser, under a penalty of not exceeding £20.

8. Provided that no person shall be guilty of any such offense as aforesaid in respect of the sale of an article of food or a drug mixed with any matter or ingredient not injurious to health, and not intended fraudulently to increase its bulk, weight, or measure, or conceal its inferior quality, if at the time of delivering such article or

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drug he shall supply to the person receiving the same a notice, by a label distinctly and legibly written or printed on or with the article or drug, to the effect that the same is mixed.

9. No person shall, with the intent that the same may be sold in its altered state without notice, abstract from an article of food any part of it so as to affect injuriously its quality, substance, or nature, and no person shall sell any article so altered without making disclosure of the alteration, under a penalty in each case not exceeding £20.

Appointment and Duties of Analysts, and Proceedings to obtain Analysis.

10. In the city of London and the liberties thereof the Commissioners of Sewers of the city of London and the liberties thereof, and in all other parts of the metropolis the vestries and district boards acting in execution of the Act for the better local management of the metropolis, the court of quarter sessions of every county, and the town council of every borough having a separate court of quarter sessions, or having under any general or local Act of Parliament or otherwise a separate police establishment, may, as soon as convenient after the passing of this Act, where no appointment has been hitherto made, and in all cases as and when vacancies in the office occur, or when required so to do by the Local Government Board, shall, for their respective city, districts, counties, or boroughs, appoint one or more persons possessing competent knowledge, skill, and experience, as analysts of all articles of food and drugs sold within the said city, metropolitan districts, counties, or boroughs, and shall pay to such analysts such remuneration as shall be mutually agreed upon, and may remove him or them as they shall deem proper; but such appointments and removals shall at all times be subject to the approval of the Local Government Board, who may require satisfactory proof of competency to be supplied to them, and may give their approval absolutely or with modifications as to the period of the appointment and removal, or otherwise: Provided, That no person shall hereafter be appointed an analyst for any place under this section who shall be engaged directly or indirectly in any trade or business connected with the sale of food or drugs in such place.

In Scotland the like powers shall be conferred and the like duties shall be imposed upon the commissioners of supply at their ordinary meetings for counties, and the commissioners or boards of police, or where there are no such commissioners or boards, upon the town councils for boroughs within their several jurisdictions; provided that one of Her Majesty's Principal Secretaries of State in Scotland shall be substituted for the Local Government Board of England.

In Ireland the like powers and duties shall be conferred and imposed respectively upon the grand jury of every county and town council of every borough; provided that the Local Government Board of Ireland shall be substituted for the Local Government Board of England.

11. The town council of any borough may agree that the analyst appointed by any neighboring borough or for the county in which the borough is situated, shall act for their borough during such time as the said council shall think proper, and shall make due provision for the payment of his remuneration, and if such analyst shall consent, he shall during such time be the analyst for such borough for the purposes of this Act.

12. Any purchaser of an article of food or of a drug in any place being a district, county, city, or borough where there is any analyst appointed under this or any Act hereby repealed shall be entitled, on payment to such analyst of a sum not exceeding 10s. 6d., or if there be no such analyst then acting for such place, to the analyst of another place, of such sum as may be agreed upon between such person and the analyst, to have such article analyzed by such analyst, and to receive from him a certificate of the result of his analysis.

13. Any medical officer of health, inspector of nuisances, or inspector of weights and measures, or any inspector of a market or any police constable under the direction and at the cost of the local authority appointing such officer, inspector, or constable, or charged with the execution of this Act, may procure any sample of food or drugs, and if he suspect the same to have been sold to him contrary to any provision of this Act, shall submit the same to be analyzed by the analyst of the district or place for which he acts, or if there be no such analyst then acting for such place, to the analyst of another place, and such analyst shall, upon receiving payment as is provided in the last section, with all convenient speed analyze the same and give a certificate to such officer, wherein he shall specify the result of the analysis.

14. The person purchasing any article with the intention of submitting the same to analysis shall, after the purchase shall have been completed, forthwith notify to the seller or his agent selling the article his intention to have the same analyzed by the public analyst, and shall offer to divide the article into three parts to be then and there separated, and each part to be marked and sealed or fastened up in such

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manner as its nature will permit, and shall, if required to do so, proceed accordingly, and shall deliver one of the parts to the seller or his agent.

He shall afterwards retain one of the said parts for future comparison, and submit the third part, if he deems it right to have the article analyzed, to the analyst.

15. If the seller or his agent do not accept the offer of the purchaser to divide the article purchased in his presence, the analyst receiving the article for analysis shall divide the same into two parts, and shall seal or fasten up one of those parts, and shall cause it to be delivered, either upon receipt of the sample or when he supplies his certificate to the purchaser, who shall retain the same for production in case proceedings shall afterwards be taken in the matter.

16. If the analyst do not reside within 2 miles of the residence of the person requiring the article to be analyzed, such article may be forwarded to the analyst through the post-office as a registered letter, subject to any regulations which the Postmaster-General may make in reference to the carrying and delivery of such article, and the charge for the postage of such article shall be deemed one of the charges of this Act or of the prosecution, as the case may be.

17. If any such officer, inspector, or constable, as above described, shall apply to purchase any article of food or any drug exposed to sale, or on sale by retail on any premises or in any shop or stores, and shall tender the price for the quantity which he shall require for the purpose of analysis, not being more than shall be reasonably requisite, and the person exposing the same for sale shall refuse to sell the same to such officer, inspector, or constable, such person shall be liable to a penalty not exceeding £10.

18. The certificate of the analysis shall be in the form set forth in the schedule hereto, or to the like effect.

19. Every analyst appointed under any Act hereby repealed or this Act shall report quarterly to the authority appointing him the number of articles analyzed by him under this Act during the foregoing quarter, and shall specify the result of each analysis and the sum paid to him in respect thereof, and such report shall be presented at the next meeting of the authority appointing such analyst, and every such authority shall annually transmit to the Local Government Board, at such time and in such form as the Board shall direct, a certified copy of such quarterly report.

Proceedings against Offenders.

20. When the analyst, having analyzed any article shall have given his certificate of the result, from which it may appear that an offense against some one of the provisions of this Act has been committed, the person causing the analysis to be made may take proceedings for the recovery of the penalty herein imposed for such offense, before any justices in petty sessions assembled having jurisdiction in the place where the article or drug sold was actually delivered to the purchaser, in a summary manner.

Every penalty imposed by this act shall be recovered in England in the manner prescribed by the eleventh and twelfth of Victoria, chapter 43. In Ireland such penalties and proceedings shall be recoverable, and may be taken with respect to the police district of Dublin metropolis, subject and according to the provisions of any Act regulating the powers and duties of justices of the peace for such district, or of the police of such district; and with respect to other parts of Ireland, before a justice or justices of the peace sitting in petty sessions, subject and according to the provisions of "The Petty Sessions (Ireland) Act, 1851," and any Act amending the same.

Every penalty herein imposed may be reduced or mitigated according to the judgment of the justices.

21. At the hearing of the information in such proceeding the production of the certificate of the analyst shall be sufficient evidence of the facts therein stated, unless the defendant shall require that the analyst shall be called as a witness, and the parts of the articles retained by the person who purchased the article shall be produced, and the defendant may, if he think fit, tender himself and his wife to be examined on his behalf, and he or she shall, if he so desire, be examined accordingly.

22. The justices before whom any complaint may be made, or the court before whom any appeal may be heard, under this Act may, upon the request of either party, in their discretion cause any article of food or drug to be sent to the Commissioners of Inland Revenue, who shall thereupon direct the chemical officers of their department at Somerset House to make the analysis, and give a certificate to such justices of the result of the analysis; and the expense of such analysis shall be paid by the complainant or the defendant as the justices may by order direct.

23. Any person who has been convicted of any offense punishable by any Act hereby repealed or by this Act by any justices may appeal in England to the next general or quarter sessions of the peace which shall be held for the city, county, or town or place wherein such conviction shall have been made, provided that such person enter into a recognizance within three days next after such conviction, with two sufficient sureties, conditioned to try such appeal, and to be forthcoming to abide the judgment

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and determination of the court at such general or quarter sessions, and to pay such costs as shall be by such court awarded; and the justices before whom such conviction shall be had are hereby empowered and required to take such recognizance; and the court at such general or quarter sessions are hereby required to hear and determine the matter of such appeal, and may award such costs to the party appealing or appealed against as they or he shall think proper.

In Ireland any person who has been convicted of any offense punishable by this act may appeal to the next court of quarter sessions to be held in the same division of the county where the conviction shall be made by any justice or justices in any petty sessions district, or to the recorder at his next sessions where the conviction shall be made by the divisional justices in the police district of Dublin metropolis, or to the recorder of any corporate or borough town when the conviction shall be made by any justice or justices in such corporate or borough town (unless when any such sessions shall commence within ten days from the date of any such conviction, in which case, if the appellant sees fit, the appeal may be made to the next succeeding sessions to be held for such division or town), and it shall be lawful for such court of quarter sessions or recorder (as the case may be) to decide such appeal, if made in such form and manner and with such notices as are required by the said Petty Sessions Acts respectively hereinbefore mentioned as to appeals against orders made by justices at petty sessions, and all the provisions of the said Petty Sessions Acts respectively as to making appeals and as to executing the orders made on appeal, or the original orders where the appeals shall not be duly prosecuted, shall also apply to any appeal made under this Act.

24. In any prosecution under this Act, where the fact of an article having been sold in a mixed state has been proved, if the defendant shall desire to rely upon any exception or provision contained in this Act, it shall be incumbent upon him to prove the same.

25. If the defendant in any prosecution under this Act prove to the satisfaction of the justices or court that he had purchased the article in question as the same in nature, substance, and quality as that demanded of him by the prosecutor, and with a written warranty to that effect, that he had no reason to believe at the time when he sold it that the article was otherwise, and that he sold it in the same state as when he purchased it, he shall be discharged from the prosecution, but shall be liable to pay the costs incurred by the prosecutor, unless he shall have given due notice to him that he will rely on the above defense.

26. Every penalty imposed and recovered under this Act shall be paid in the case of a prosecution by any officer, inspector, or constable of the authority who shall have appointed an analyst or agreed to the acting of an analyst within their district, to such officer, inspector, or constable, and shall be by him paid to the authority for whom he acts, and be applied towards the expenses of executing this Act, any Statute to the contrary notwithstanding; but in the case of any other prosecution the same shall be paid and applied in England according to the law regulating the application of penalties for offenses punishable in a summary manner, and in Ireland in the manner directed by the Fines Act, Ireland, 1851, and the Acts amending the same.

27. Any person who shall forge, or shall utter, knowing it to be forged for the purposes of this Act, any certificate or any writing purporting to contain a warranty, shall be guilty of a misdemeanor and be punishable on conviction by imprisonment for a term of not exceeding two years with hard labor;

Every person who shall willfully apply to an article of food, or a drug, in any proceedings under this Act, a certificate or warranty given in relation to any other article or drug, shall be guilty of an offense under this Act, and be liable to a penalty not exceeding £20;

Every person who shall give a false warranty in writing to any purchaser in respect of an article of food or a drug sold by him as principal or agent, shall be guilty of an offense under this Act, and be liable to a penalty not exceeding £20;

And every person who shall willfully give a label with any article sold by him which shall falsely describe the article sold, shall be guilty of an offense under this Act, and be liable to a penalty not exceeding £20.

28. Nothing in this Act contained shall affect the power of proceeding by indictment, or take away any other remedy against any offender under this Act, or in any way interfere with contracts and bargains between individuals, and the rights and remedies belonging thereto.

Provided that in any action brought by any person for a breach of contract on the sale of any article of food or of any drug, such person may recover alone or in addition to any other damages recoverable by him the amount of any penalty in which he may have been convicted under this Act, together with the costs paid by him upon such conviction and those incurred by him in and about his defense thereto, if he prove that the article or drug the subject of such conviction was sold to him as and for an article or drug of the same nature, substance, and quality as that which was demanded of him, and that he purchased it not knowing it to be otherwise, and after-

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wards sold it in the same state in which he purchased it; the defendant in such action being nevertheless at liberty to prove that the conviction was wrongful, or that the amount of costs awarded or claimed was unreasonable.

Expenses of executing the Act.

29. The expenses of executing this Act shall be borne, in the city of London and the liberties thereof, by the consolidated rates raised by the Commissioners of Sewers of the city of London and the liberties thereof, and in the rest of the metropolis by any rates or funds applicable to the purposes of the Act for the better local management of the metropolis, and otherwise as regards England, in counties by the county rate, and in boroughs by the borough fund or rate;

And as regards Ireland, in counties by the grand jury cess, and in boroughs by the borough fund or rate; all such expenses payable in any county out of grand jury cess shall be paid by the treasurer of such county; and

The grand jury of any such county shall, at any assizes at which it is proved that any such expenses have been incurred or paid without previous application to presentment sessions, present to be raised off and paid by such county the moneys required to defray the same.

Special Provision as to Tea.

30. From and after the 1st day of January, 1876, all tea imported as merchandise into and landed at any port in Great Britain or Ireland shall be subject to examination by persons to be appointed by the Commissioners of Customs, subject to the approval of the Treasury, for the inspection and analysis thereof, for which purpose samples may, when deemed necessary by such inspectors, be taken and with all convenient speed be examined by the analysts to be so appointed; and if upon such analysis the same shall be found to be mixed with other substances or exhausted tea, the same shall not be delivered unless with the sanction of the said commissioners, and on such terms and conditions as they shall see fit to direct, either for home consumption or for use as ships' stores or for exportation; but if on such inspection and analysis it shall appear that such tea is, in the opinion of the analyst, unfit for human food, the same shall be forfeited and destroyed or otherwise disposed of in such manner as the said commissioners may direct.

31. Tea to which the term "exhausted" is applied in this Act shall mean and include any tea which has been deprived of its proper quality, strength, or virtue by steeping, infusion, decoction, or other means.

32. For the purposes of this Act every liberty of a cinque port not comprised within the jurisdiction of a borough shall be part of the county in which it is situated, and subject to the jurisdiction of the justices of such county.

33. In the application of this Act to Scotland the following provisions shall have effect:

(1) The term "misdemeanor" shall mean "a crime or offense:"

(2) The term "defendant" shall mean "defender" and include "respondent:"

(3) The term "information" shall include "complaint:"

(4) This Act shall be read and construed as if for the term "justices," wherever it occurs therein, the term "sheriff" were substituted:

(5) The term "sheriff" shall include "sheriff substitute:"

(6) The term "borough" shall mean any royal burgh and any burgh returning or contributing to return a member to Parliament:

(7) The expenses of executing this Act shall be borne in Scotland, in counties, by the county general assessment, and in burghs by the police assessment:

(8) This Act shall be read and construed as if for the expression "the Local Government Board," wherever it occurs therein, the expression "one of Her Majesty's Principal Secretaries of State" were substituted:

(9) All penalties provided by this Act to be recovered in a summary manner shall be recovered before the sheriff of the county in the sheriff court, or at the option of the person seeking to recover the same in the police court, in any place where a sheriff officiates as a police magistrate under the provisions of "The Summary Procedure Act, 1864," or of the Police Act in force for the time in any place in which a sheriff officiates as aforesaid, and all the jurisdiction, powers, and authorities necessary for this purpose are hereby conferred on sheriffs:

Every such penalty may be recovered at the instance of the procurator fiscal of the jurisdiction, or of the person who caused the analysis to be made from which it appeared that an offense had been committed against some one of the provisions of this Act:

Every penalty imposed and recovered under this Act shall be paid to the clerk of court, and by him shall be accounted for and paid to the treasurer of the county general assessment, or the police assessment of the burgh, as the sheriff shall direct.

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(10) Every penalty imposed by this Act may be reduced or mitigated according to the judgment of the sheriff:

(11) It shall be competent to any person aggrieved by any conviction by a sheriff in any summary proceeding under this Act to appeal against the same to the next circuit court, or where there are no circuit courts to the High Court of Justiciary at Edinburgh, in the manner prescribed by such of the provisions of the Act of the twentieth year of the reign of King George the Second, chapter 43, and any Acts amending the same, as relate to appeals in matters criminal, and by and under the rules, limitations, conditions, and restrictions contained in the said provisions.

34. In the application of this Act to Ireland,

The term "borough" shall mean any borough subject to the Act of the session of the third and fourth years of the reign of Her present Majesty, chapter 108, intituled "An Act for the regulation of Municipal Corporations in Ireland:"

The term "county" shall include a county of a city and a county of a town not being a borough:

The term "assizes" shall, with respect to the county of Dublin, mean "presenting term:"

The term "treasurer of the county" shall include any person or persons or bank in any county performing duties analogous to those of the treasurer of the county in counties, and, with respect to the county of Dublin it shall mean the finance committee:

The term "police constable" shall mean, with respect to the police district of Dublin metropolis, constable of the Dublin Metropolitan Police, and with respect to any other part of Ireland, constable of the Royal Irish Constabulary.

35. This Act shall commence on the 1st day of October, 1875.

36. This Act may be cited as "The Sale of Food and Drugs Act, 1875."

SCHEDULE.

Form of Certificate.

To* —— ——

I, the undersigned, public analyst for the ——, do hereby certify that I received on the —— day of ——, 18—, from † —— ——, a sample of —— for analysis, (which then weighed ‡ ——), and have analyzed the same, and declare the result of my analysis to be as follows:

I am of opinion that the same is a sample of genuine.

Or, I am of opinion that the said sample contained the parts as under, or the per centages of foreign ingredients as under ——.

Observations.§

As witness my hand this —— day of ——, A. B., —— at ——.

SALE OF FOOD AND DRUGS ACT AMENDMENT ACT, 1879.

[From an official copy.]

[42 and 43 Vict., chap. 30.]

CHAPTER 30.—*An Act to amend the Sale of Food and Drugs Act*, 1875 (21*st July*, 1879).

Whereas conflicting decisions have been given in England and in Scotland in regard to the meaning and effect of section 6 of the Sale of Food and Drugs Act, 1875, in this Act referred to as the principal Act, and it is expedient in this respect and otherwise, to amend the said Act: Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited for all purposes as the Sale of Food and Drugs Act Amendment Act, 1879.

2. In any prosecution under the provisions of the principal Act for selling to the prejudice of the purchaser any article of food or any drug which is not of the nature,

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* Here insert the name of the person submitting the article for analysis.

† Here insert the name of the person delivering the sample.

‡ When the article cannot be conveniently weighed, this passage may be erased, or the blank may be left unfilled.

§ Here the analyst may insert at his discretion his opinion as to whether the mixture (if any) was for the purpose of rendering the article portable or palatable, or of preserving it, or of improving the appearance, or was unavoidable, and may state whether in excess of what is ordinary, or otherwise, and whether the ingredients or materials mixed are or are not injurious to health.

In the case of a certificate regarding milk, butter, or any article liable to decomposition, the analyst shall specially report whether any change had taken place in the constitution of the article that would interfere with the analysis.

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substance, and quality of the article demanded by such purchaser, it shall be no defense to any such prosecution to allege that the purchaser, having bought only for analysis, was not prejudiced by such sale. Neither shall it be a good defense to prove that the article of food or drug in question, though defective in nature or in substance or in quality, was not defective in all three respects.

3. Any medical officer of health, inspector of nuisances, or inspector of weights and measures, or any inspector of a market, or any police constable under the direction and at the cost of the local authority appointing such officer, inspector, or constable, or charged with the execution of this Act, may procure at the place of delivery any sample of any milk in course of delivery to the purchaser or consignee in pursuance of any contract for the sale to such purchaser or consignee of such milk; and such officer, inspector, or constable, if he suspect the same to have been sold contrary to any of the provisions of the principal Act, shall submit the same to be analyzed, and the same shall be analyzed, and proceedings shall be taken, and penalties on conviction be enforced in like manner in all respects as if such officer, inspector, or constable had purchased the same from the seller or consignee under section 13 of the principal Act.

4. The seller or consignor or any person or persons entrusted by him for the time being with the charge of such milk, if he shall refuse to allow such officer, inspector, or constable to take the quantity which such officer, inspector, or constable shall require for the purpose of analysis, shall be liable to a penalty not exceeding £10.

5. Any street or open place of public resort shall be held to come within the meaning of section 17 of the principal Act.

6. In determining whether an offense has been committed under section 6 of the said Act, by selling, to the prejudice of the purchaser, spirits not adulterated otherwise than by the admixture of water, it shall be a good defense to prove that such admixture has not reduced the spirit more than 25 degrees under proof for brandy, whisky, or rum, or 35 degrees under proof for gin.

7. Every liberty having a separate court of quarter sessions, except a liberty of a cinque-port, shall be deemed a county within the meaning of the said Act.

8. The town council of any borough having a separate court of quarter sessions shall be exempt from contributing towards the expenses incurred in the execution of the principal Act in respect of the county within which such borough is situate, and the treasurer of the county shall exclude the expenses so incurred from the account required by section 117 of the Municipal Corporation Act, 1835, to be sent by him to such town council.

9. The town council of any borough having under any general or local Act of Parliament, or otherwise, a separate police establishment, and being liable to be assessed to the county rate of the county within which the borough is situate, shall be paid by the justices of such county the proportionate amount contributed towards the expenses incurred by the county in the execution of the principal Act by the several parishes and parts of parishes within such borough in respect of the ratable value of the property assessable therein as ascertained by the valuation lists for the time being in force.

10. In all prosecutions under the principal Act, and notwithstanding the provisions of section 20 of the said Act, the summons to appear before the magistrates shall be served upon the person charged with violating the provisions of the said Act within a reasonable time, and in the case of a perishable article not exceeding twenty-eight days from the time of the purchase from such person for test purposes of the food or drug, for the sale of which in contravention to the terms of the principal Act the seller is rendered liable to prosecution, and particulars of the offense or offenses against the said Act of which the seller is accused, and also the name of the prosecutor, shall be stated on the summons, and the summons shall not be made returnable in a less time than seven days from the day it is served upon the person summoned.

FRANCE.

[Translated from the Second Report of the Paris Municipal Laboratory.]

The supervision of the wholesomeness of commodities for food, of beverages, and medicines belongs in a general way to the mayors, by virtue of the law of the 16–24 August, 1790 (Title XI, articles 3 and 4), which has been subsequently confirmed by the laws of July 19–22, 1791, Title I, articles 9 and 13; of July 18, 1837, articles 10 and 11; and of April 5, 1884, relative to municipal organization. It is, then, the mayors of the departments and the prefect of police in Paris who take, in this connection, measures which appear to them necessary for the interest of the public health.

Concerning frauds in this regard, they have been repressed in a very imperfect manner by the penal code, and it was to modify this state of affairs that the law of

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March 27, 1851, was passed, which now governs this matter and the provisions of which have been made applicable to beverages by a law of May 5, 1855.

LAW OF 27TH MARCH, 1851, TENDING TOWARDS THE MORE EFFICACIOUS REPRESSION OF CERTAIN FRAUDS IN THE SALE OF MERCHANDISE.

ARTICLE 1. Those are punished with the penalties stated in article 423 of the penal code—

(1) Who shall adulterate substances or commodities for food or medicines intended for sale;

(2) Who shall sell or offer for sale substances or commodities for food or medicines which they know to be adulterated or decomposed;

(3) Who shall have deceived or attempted to deceive, regarding the quantity of articles delivered, the persons to whom they sell or from whom they buy, either by the use of false weights or measures, or instruments not exact used in weighing or in measuring, whether by adroit act or method tending to pervert the operation of weighing or measuring, or to fraudulently increase the weight or volume of the merchandise, even before this operation; or, finally, by fraudulent indications giving rise to the belief that the weighing is straightforward and exact.

ART. 2. If, in the cases provided for by article 423 of the penal code or by article 1 of this law, there is question of a merchandise containing mixtures injurious to health, the fine shall be from 50 to 500 francs, unless the fourth of the restitutions and damages exceeds this last-named amount; and the term of imprisonment shall be from three months to two years.

This present article shall be applicable even in the case where the injurious adulteration shall have been known to the purchaser or consumer.

ART. 3. Those shall be punished with a fine of from 16 to 25 francs and with imprisonment for from six to ten days, or one of these penalties only, according to the circumstances, who, with unlawful intent, shall have in their warehouses, shops, workshops, mercantile establishments, or in market-houses, fairs or trades places, whether it be false weights or measures, or other inexact apparatus used for weighing or measuring, whether it be substances for food or medicines which they know to be adulterated or decomposed.

If the adulterated substance is injurious to health, the fine may be raised to 50 francs and the imprisonment to fifteen days.

ART. 4. When the accused, convicted of infringement of this present law or of article 423 of the penal code, shall have, in the five years which have preceded the misdemeanor, been sentenced for infraction of this law or of article 423, the penalty may be increased to double the maximum; the fine imposed by article 423 and by articles 1 and 2 of this law may at the same time be raised even to 1,000 francs, if the half of the costs of the restitutions and damages imposed does not exceed this sum; all without prejudice to the application, if expedient, of articles 57 and 58 of the penal code.

ART. 5. Commodities, the sale, use or possession of which constitutes the misdemeanor, shall be confiscated, conformably to article 423 and to articles 477 and 481 of the penal code.

If they are fit for use as food or medicine, the court may place them at the disposal of the Government to be given to the charitable institutions.

If they are unfit for this use or injurious, these commodities shall be destroyed or poured out, at the expense of the condemned. The court may order that the destruction or pouring out shall take place in front of the establishment or dwelling of the condemned.

ART. 6. The court may order the posting of the sentence in the places which it shall designate, and its insertion, entire or by extracts, in all the journals which it shall name, all at the expense of the condemned.

ART. 7. Article 463 of the penal code shall be applicable to the misdemeanors provided for by this present law.

ART. 8. Two-thirds of the total amount of the fines are assigned to the communities in which the misdemeanors shall have been proved.

ART. 9. Articles 475, No. 14, and 479, No. 5, of the penal code are repealed.

LAW OF THE 5TH OF MAY, 1855, WHICH DECLARES THE LAW OF THE 27TH OF MARCH, 1851, APPLICABLE TO BEVERAGES.

ARTICLE 1. The provisions of the law of the 27th of March, 1851, are applicable to beverages.

ART. 2. Article 318 and No. 6 of article 475 of the penal code are and remain repealed.

Penal code.

ART. 57 (modified by the law of March 13, 1863). Whosoever, having been condemned for a crime to a penalty greater than one year of imprisonment, shall have

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committed a misdemeanor or crime which is punishable with correctional penalties (peines correctionelles) only [*i. e.* punishable by fine or imprisonment], shall be sentenced to the maximum penalty provided by the law and this penalty may be increased until it is doubled. The condemned, moreover, may be placed under the special espionage of the police for five years at least and ten years at most.

ART. 58 (modified by the law of May 13, 1863). Offenders sentenced for misdemeanors to an imprisonment of more than one year shall also, in case of a new misdemeanor or a crime punishable only by fine or imprisonment (peines correctionelles), be sentenced to the maximum penalty provided by the law and this penalty may be increased until it is doubled; they shall, in addition, be placed under special surveillance by the Government for five years at least and ten years at most.

ART. 387 (modified by the law of May 13, 1863). Carriers, boatmen or their agents who shall have altered or attempted to alter wines or any other kind of merchandise, the transportation of which has been confided to them, and who shall have effected or attempted to effect this alteration by the mixture of harmful substances, shall be punished with imprisonment from two to five years and with a fine of 25 to 500 francs. They may, in addition, be deprived of the rights mentioned in article 42 of this present code, during five years at least, and ten years at most; they may also, by sentence or judgment, be placed under the surveillance of the police during the same number of years.

If the mixture has been of substances not harmful, the penalty shall be imprisonment for from one month to one year and a fine of 16 to 100 francs.

ART. 423. Whosoever shall have deceived the purchaser as to the standard of gold and silver articles, as to the quality of an imitation gem sold for a precious stone; as to the nature of all kinds of merchandise; whosoever, by false weights or false measures, shall have deceived as to the quantity of goods sold, shall be punished with imprisonment for three months at least, one year at most, and with a fine which may not exceed the fourth of the cost of the restitutions and damages, nor be less than 50 francs.

The adulterated commodities, or their value, if still in the possession of the vender, shall be confiscated; the false weights and false measures shall be confiscated, and, in addition, be destroyed.

The court may order the posting of the sentence in the places which it shall designate and its insertion, entire or in part, in all the journals it shall designate, all at the expense of the condemned.

(This last paragraph was added by the law of May 13, 1863).

ART. 471. Those persons shall be punished with a fine of from 1 franc to 5 francs, inclusive:

* * * * * * *

(15) Who shall have violated the regulation lawfully made by the administrative authority and those who have not conformed to the regulations or public decrêes issued by the municipal authority by virtue of articles 3 and 4, Title XI, of the law of the 16–24 August, 1790, and of article 46, Title I, of the law of 19–22 July, 1791.

ART. 474. The penalty of imprisonment against all persons mentioned in article 471, shall always last, in case of a repetition of the offence, for three days at most.

ART. 477. These shall be seized and confiscated:

* * * * * * *

(2) Adulterated beverages found in possession of the seller or retailer; these beverages shall be poured out for destruction;

* * * * * * *

(4) Eatables spoiled, decomposed or injurious; these eatables shall be destroyed.

Military code of June 9, 1857.

ART. 265. Every soldier, commissary or military purveyor who adulterates or causes to be adulterated substances, materials, commodities or liquids confided to his charge or placed under his supervision, or who, knowingly, distributes or causes to be distributed the said adulterated substances, materials, commodities or liquids, is punished by solitary confinement.

The penalty of solitary confinement is also pronounced against every soldier, commissary or military purveyor, who, with guilty intent, distributes or causes to be distributed meats derived from animals infected with contagious diseases, or materials, substances, commodities or liquids spoiled or decomposed. If extenuating circumstances exist, the penalty of solitary confinement shall be reduced to that of imprisonment for from one year to five years, with deprivation of his commission, if the offender is an officer.

Code of maritime law of June 4, 1858.

It provides regulations similar to the preceding.

For further reference, see—

(1) The ordinance of October 29, 1846, the decree of July 8, 1850, concerning pois-

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-cous substances, and that of the 28th of September, 1882, on the sale of the Indian berry.

(2) The ordinances of the prefecture of police of Paris under date of 15th of June, 1882, of the 8th of June, 1881, and the 3d of July, 1883, concerning the coloration of articles of food.

(3) The ordinances of the same under date of March 21, 1879, and July 7, 1881, concerning the manufacture of packages for preserved food.

(4) The ordinances of the same of the 1st of February, 1861, and the 18th of July, 1882, concerning the greening of pickles, etc., with copper.

(5) Of the 2d of July, 1878, concerning glazed pottery.

(6) Of April 5, 1884, concerning the coloration of children's toys.

(7) Of April 30, 1881, concerning the preparation of beer.

(8) Of February 23, 1881, concerning the addition of salicylic acid.

(9) Of the 13th of May, 1882, concerning the sale of artificial butter.

(10) Circulars of October 18, 1876; September 1, 1879; and of July 27, 1880, on the coloration of wines.

GERMA

[Translated from an official copy.]

LAW OF THE 14TH OF MAY, 1879, RELATING TO THE TRADE IN ARTICLES OF FOOD AND FOR CONSUMPTION AND ARTICLES IN COMMON USE (BULLETIN OF LAWS OF THE EMPIRE, P. 145.)

§ 1. The trade in articles for food and for consumption, of toys, wall-papers, coloring matters, eating, drinking or cooking utensils, as well as petroleum, is subject to surveillance under the provisions of the present law.

§ 2. Officers of the police are authorized to enter places where the articles designated by § 1 are placed on sale, both during business hours or while these places are accessible to the public.

They are authorized to take, as they see fit, for the purpose of examination, samples, for which a receipt must be given, of articles of the kind designated by § 1, which are found at the above-named places, or which are exposed for sale, sold, or peddled about public places, in the markets, squares, or streets. Upon demand of the dealers, he may be allowed to retain part of the sample, officially sealed. An indemnity shall be paid for the sample taken equal to its market price.

§ 3. During the hours indicated by § 2, the police are authorized to proceed to the houses of persons having been sentenced to a penalty of imprisonment by virtue of §§ 10, 12, and 13, of the present law, for the investigation of the places where articles of the kind named in § 1 are exposed for sale, or which are used as places of deposit, or for the manufacture of such articles.

This authority begins at the time when the sentence takes effect, and ceases after the expiration of three years, counting from the day on which the term of imprisonment has ceased, expired, or has been remitted.

§ 4. The full authority of the officers appointed to enforce the measures provided in §§ 2 and 3, is regulated by the provisions governing the matter in each particular state.

All regulations of a state giving to the police powers more extended than those described by §§ 2 and 3 remain in force.

§ 5. By Imperial decree, given with consent of the Federal Council, special laws can be decreed for the Empire, in the interest of the public health, and which forbid—

(1) Certain methods of manufacture, and of the preservation and packing of articles of food and for consumption, intended for sale;

(2) The selling and offering for sale of articles of food and for consumption of a certain nature or under a name not agreeing with their true character;

(3) The sale and offering for sale of animals infected with certain diseases for the purpose of slaughtering, as well as the sale and offering for sale of meats from diseased animals;

(4) The use of certain material and coloring matter in the manufacture of clothing, toys, wall-papers, eating, drinking or cooking utensils, as well as the sale and offering for sale of articles manufactured contrary to this prohibition;

(5) The selling and offering for sale of petroleum of a certain quality.

§ 6. By Imperial decree, given with the consent of the Federal Council, the manufacture, trade in, and offering for sale of substances intended for the adulteration of articles of food and for consumption may be forbidden or restricted throughout the Empire.

§ 7. The Imperial decrees, given in conformity with §§ 5 and 6, shall be immediately submitted to the Reichstag, in the event of its being in session; in the contrary case, at the next session. If the Reichstag so require, they will be repealed.

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§ 8. Infringements upon the regulations made in accordance with §§ 5 and 6 are punishable by a fine of 150 marks or by arrest.

The States of the Empire are forbidden to promulgate laws imposing a greater penalty.

§ 9. Whoever shall refuse, in defiance of §§ 2 to 4, to allow entrance to their places, the taking of samples, or investigation, is punished by a fine of from 50 to 150 marks or by arrest.

§ 10. Any person shall be punished by imprisonment for six months and a fine of 1,500 marks, or by either of these penalties:

(1) Who, for the purpose of misleading in trade, imitates or adulterates articles for food or for consumption;

(2) Who knowingly sells, under concealment of the facts, any articles of food or for consumption which are spoiled, counterfeited, or adulterated, or who offers them for sale under a name intended to deceive.

§ 11. If the act provided for by § 10, No. 2, is committed through negligence the penalty shall consist of a fine of 150 marks or arrest.

§ 12. With imprisonment, which may also be accompanied by deprivation of the civil rights, is punished:

(1) Any one who shall have designedly manufactured substances intended for food or for consumption in such manner that the use of these substances shall be prejudicial to the health of man; also, who knowingly sells, offers for sale, or otherwise puts upon the market articles as food or for consumption the use of which is apt to injure human health;

(2) Who designedly shall have manufactured wearing apparel, toys, wall-papers, eating, drinking, and cooking utensils, or petroleum, in such manner that the natural or possible use of these articles might be prejudicial to health; also, one who knowingly sells, offers for sale, or puts in circulation articles of such kind.

The attempt is punishable in a case where the offense shall have occasioned serious injury or the death of a person; the penalty shall be imprisonment for five years.

§ 13. If, in cases under § 12, the enjoyment or use of the article could have the effect of destroying the health of a person, and if the delinquent has had knowledge of this fact, the penalty shall be that of imprisonment for ten years, and in case the crime shall have occasioned the death of a person, the penalty shall be imprisonment for not less than ten years, or imprisonment for life. In addition to the penalty the offender may be placed under the surveillance of the police.

§ 14. If one of the offenses contemplated by §§ 12 and 13 has been committed through negligence the penalty shall be a fine of 1,000 marks or imprisonment for six months, and if the offense has caused injury to the health of any person the term of imprisonment shall be for one year, but in case the death of a person has been occasioned thereby, the penalty shall be imprisonment for from one month to three years.

§ 15. In cases provided for by §§ 12 to 14 there shall be, over and above the penalty, the right to confiscate the articles manufactured, sold, or offered for sale, or put in circulation, in violation of the prohibitions above indicated, whether they shall or shall not belong to the offender. In cases coming under §§ 8, 10, and 11, confiscation may be ordered.

In cases provided for by §§ 12 to 14 when it is impossible to prosecute or convict any particular person, forfeiture can be enforced.

§ 16. The judgment or penal decree may order that the sentence shall be published at the expense of the guilty party.

Upon demand of a person accused who shall have been acquitted, the court shall order the publication of the acquittal, the expense thereof to be borne by the state, unless it have been charged to the accuser.

The order shall specify the manner of publication.

§ 17. If there exist, in the locality of the misdemeanor, a public laboratory for the technical examination of articles for food and for consumption, the fines imposed by virtue of the present law, as far as they are in favor of the state, shall be turned over to the treasury which sustains the laboratory, and not to the state.

DECREE OF THE 1ST OF MAY, 1882, RELATIVE TO THE USE OF POISONOUS COLORING MATTERS.

ARTICLE 1. The use of poisonous coloring matter is prohibited in the manufacture of commodities for food or of articles for consumption intended for sale. Coloring matters are considered poisonous, in the meaning of this decree, which contain the following materials or compounds: Antimony (oxide of antimony), arsenic, barium (excepting the sulphate of barium), lead, chromium (except pure oxide of chromium), cadmium, copper, mercury (except cinnabar), zinc, tin, gamboge, picric acid.

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ART. 2. The preservation or the packing of commodities for food or articles for consumption, intended for sale, in wrappers colored with the poisonous coloring matters above designated, or in barrels in the construction of which the poisonous coloring matter is used in such a way that it can pass into the contents of the barrels, is forbidden.

ART. 3. The use of the poisonous coloring matters enumerated in section 1 is forbidden in the manufacture of toys, with the exception of varnishes and oil colors of zinc-white and chrome-yellow (chromate of lead).

ART. 4. The use of coloring matter prepared with arsenic in the manufacture of wall-hangings is forbidden; also coloring matters of copper with arsenic, and materials containing the like coloring matters in the manufacture of wearing apparel.

ART. 5. The placing on sale and the selling at wholesale or retail commodities for food and articles for consumption, manufactured, preserved, or packed contrary to the prescriptions of articles 1 and 2, is forbidden; also toys, wall-hangings, and wearing apparel manufactured contrary to the prescriptions of articles 3 and 4.

PRUSSIA.

[Translated from the Revue Internationale des Falsifications des Denrées Alimentaires, Vol. I.]

OFFICIAL DECREE OF THE 28TH OF JANUARY, 1884, REGULATING THE SALE OF MILK.

(The framing of a uniform regulation for the sale of milk applicable to the whole German Empire, or even to Prussia alone appearing to be impracticable, in view of the variations in the composition of this liquid depending on the feed of the cows, and their breed, the official decree, leaving the care of this regulation to the municipal police, contents itself with establishing certain principles which may serve for the guidance of the authorities.)

(*a*) *Treatment of milk at the producers' and the retailers' establishment.*—The milk should be submitted to a refrigeration to prevent its souring. The use of vessels of copper, brass, zinc, pottery, poorly glazed or made with lead enamel, must be avoided.

Persons coming in contact with invalids suffering from contagious diseases, should abstain from the handling of milk.

Places for storing or retailing milk should be clean, airy, and located at a distance from sleeping or sick rooms. All cans must be kept tightly covered by the retailer. The vessels should be scalded and then dried with a towel.

(*b*) *Supervision by the police.*—(The decree describes the course to be followed and the precautions to be taken in the determination of the density of milk.) In whole milk containing all the cream, the density varies between 1.029 and 1.034. n mixed or half-skimmed milk, resulting from the mingling of the skimmed milk with the morning's whole milk, the density varies between 1.031 and 1.036. Finally, in milk entirely without cream, or skimmed milk, it varies between 1.032 and 1.037, with an average of 1.0345.

But the density of milk does not always constitute a sufficient test of its composition. It is necessary, then, to determine the proportion of cream, an operation which must be confided to the care of experts, and which is effected with the Chevallier cremometer. (The circular shows the manner of using this instrument and the information deduced by means of it.)

Milk thoroughly skimmed is simply unfit for the proper nourishment of children; it can not be absolutely excluded from the market. To avoid all mistakes, milkmen are required to mark upon their cans, in an indelible manner, which of these three kinds of milk they contain.

The following should be considered as dangerous to health: bitter milk, mucilaginous milk, milk that is blue or red, milk from cows infected with aphthous fevers, consumption, variola, jaundice, anthrax, mammitis, septic metritis, dysentery, pyœmia, septicemia, delirium, malignant pustule, or rabies, and also the milk of all animals under medical treatment, and colostrum, before and after calving.

The use of carbonate of soda, salicylic and boric acids, or their salts, as preservative agents of milk, is prohibited.

(*c*) *Analytical examination.*—This is effected in a chemical laboratory. In doubtful cases, the expert should first commence with the examination of the milk undertaken at the retailer's (density).

After being assured of the result, he will determine the proportions of fat and dry residue (total solids). In whole milk, the fat averages 3.30 per cent., the minimum limit being fixed at 2.4 per cent. Milk half-skimmed contains one-half less of fat—less than 1.5 per cent. is generally found. In skimmed milk, if the cream has been obtained by simply standing, the average of fat is 0.7 per cent., while it is only 0.3

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per cent. if the cream has been removed by the aid of the centrifugal machine. In whole milk, the dry residue averages 12.25 per cent., varying from 11 to 14 per cent.; less than 10.9 per cent. should never be accepted. In milk half-skimmed, the dry residue is diminished from 1½ to 2 per cent.

(*d*) *The stable test.*—By this is meant the examination of the liquid obtained by the mixtures of all the milkings of the cow, or cows, which have furnished the milk of suspicious composition. This test, which takes place on the premises, should be made within three days at the latest, making sure that the feed of the cattle has not been surreptitiously changed, in order to lower the quality of the milk.

The stable test is indispensable in case of a claim by the dealer. It is only favorable to him when the difference in the two samples of milk—the one under suspicion and the other taken at the stable—does not exceed 2 degrees in the density, 0.3 per cent. in the proportion of fat, and 1 per cent. in the dry residue.

BAVARIA.

[Translated from the Revue Internationale des Falsifications des Denrées Alimentaires, Vol.

The subject-matter under consideration is governed principally in Bavaria by the law of the German Empire of the 14th of May, 1879, relative to the trade in commodities for food, beverages, and condiments inserted in No. 14 of the bulletin of laws of the German Empire (p. 205, which see).

By the terms of paragraph 10 of this law, the offender is punished with imprisonment not exceeding six months, and a fine of 1,500 marks, or by either of these penalties:

(1.) Who, with fraudulent intent, has imitated or adulterated, for trade and circulation, commodities for food, beverages, and the like;

(2.) Who, knowingly and with intent to deceive, sells deteriorated, counterfeited, or adulterated commodities, as well as any one who places them on sale under a designation intended to mislead the public.

In accordance with paragraph 11, any one who shall have committed the misdemeanor provided for in paragraph 10, No. 2 of said law, may be sentenced to a fine not exceeding 50 marks, or the penalty of arrest not exceeding six weeks.

Under paragraph 12, whosoever has knowingly put in circulation any commodity the consumption of which might prove injurious to health, as well as any one who has sold the same, is to be punished with imprisonment not exceeding the term of five years. If the serious illness or death of a person has followed as a consequence of such sales, the penalty shall be changed to that of solitary confinement not exceeding five years. If the consumption of any such commodity should be of a nature to infect the public health, and if this circumstance was known to the offender, the penalty, under paragraph 13, shall be solitary confinement not exceeding ten years. In the case where the death of a person has been caused, the penalty shall be solitary confinement for not less than ten years, and may be for life.

If one of the misdemeanors provided for in paragraphs 12 and 13 has been unintentionally committed, a fine of 1,000 marks, or an imprisonment of six months may be imposed, as is provided for in paragraph 14. In the case where this misdemeanor shall have occasioned a serious illness, or shall have caused the death of a person, the penalty imposed may be, in the first case, imprisonment not exceeding one year, and in the second case, the imprisonment may vary from one month to three years.

Finally, paragraphs 15 and 16 relate to the confiscation of the illicit goods and the publication of the sentences imposed.

Every imitation of any commodity for food, beverage, condiment, or medicine, produced artificially with foreign substances and composed of materials other than the ingredients essential to its composition, is regarded as counterfeit.

Every commodity for food, etc., deteriorated by the use or by the addition of foreign substances, and not being of the kind it is claimed to be, is regarded as adulterated.

Beside the above-mentioned regulations of the law relative to commodities for food, etc., paragraph 367, clause 1, No. 7, of the penal code of the German Empire relative to the retailing and vending of beverages and commodities for food adulterated or decomposed, is always applicable when the conditions of paragraph 10, No. 2, and paragraph 11 of the law of May 14, 1879, fail to meet the case.

Furthermore, the person who adulterates, or the vender of the commodities adulterated, may be subjected to a heavier penalty when by the act he shall have committed a deliberate fraud. (Paragraphs 213 and 264 of the penal code of the Empire.

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Manufacture of beer.

The manufacture of beer in Bavaria is regulated separately from the law of May 14, 1879, by articles 7 and 71 of the Bavarian law of May 16, 1868, concerning the tax on malt, revised August 23, 1879, and published in No. 50 of the Bulletin of Laws of that year.

Under these regulations, it is absolutely forbidden to employ, in the manufacture of beer, substances other than water, yeast, malt, and hops, whether the beer is intended for home consumption or exportation.

In particular, the use of salicylic acid, even in small quantity, is forbidden during or after brewing. Every transgressor of the law concerning the tax on malt incurs, under article 71, a fine of from 180 to 540 marks, unless the severer penalties of the law relative to the trade in commodities for food should be applicable.

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The German Federal Council has now before it a draft of a bill relative to the sale of wine, the first article of which gives the following enumeration of the chemical substances that should be prohibited as injurious to health:

Salts of barium.—Employed for déplâtrage.

Salts of lead.—Employed for déplâtrage, as well as to prevent the wine from becoming sour.

Glycerine.—Forbidden, because, as sold, it is rarely pure, and for the reason that the smooth quality of the wine thus obtained gives opportunity for frauds.

Cochineal bugs.—The scarlet bugs are used in France, Italy, Portugal, Wurtemberg, and Alsace to color wines. These bugs are injurious to health.

Salts of magnesium.—The soluble salts of magnesium have a very decided purgative effect, and their use is prohibited for that reason.

Salicylic acid.—This substance, as a means for the preservation of wine, has, of late, been greatly abused, and the scientific commission for medical affairs in Prussia has decided against the use of salicylic acid for the preservation of wine. The draft of the law adopts this view of the matter. It is very requisite to exclude any preservative agent in the least doubtful and the addition of which is unnecessary, where the healthful qualities of wine are in question.

Impure alcohol.—Impure alcohol should be prohibited in order to prevent the use of dephlegmated alcohol. The prohibition does not apply to the said liquor in the proportions employed in the manufacture of sparkling wines.

Glucose.—Non-cryst allized glucose is excluded from use for the reason that it always contains impurities.

Aniline.—As to the use of aniline dyes, which should equally be forbidden—their number is very large, and new ones are continually being discovered. These substances, the effect of which upon the organism, as well as the physiological qualities, are unknown, come into competition with the vegetable colors, the harmlessness of which is established.

UNITED STATES.

State Laws on the Adulteration of Food and Drugs, Dairy Products, and Butter Substitutes.

Alabama	Act February 28, 1887.
Arizona	Act March 8, 1883.
Arkansas	No law now in force in this State.
California	Acts March 12, 1870; March 2, 1881; March 1, 1883.
Colorado	Acts May 20, 1881; April 6, 1885.
Connecticut	Chapter 108, 1879; chapter 84, 1880; chapter 122, 1881; chapter 123, 1886; chapters 74, 85, 1887.
Dakota	Butter substitutes, act of March 10, 1885; food and drugs, act Jan. 11, 1865.
Delaware	Acts February 10, 1879; March 21, 1883.
Florida	Chapter 80, sections 34, 35, 1881.
Georgia	Sections 3003, 3004, Code 1882; acts 1882-'83, No. 329.
Idaho	Revised Statutes of 1887, sections 6916 to 6919.
Illinois	Chapter 38, Criminal Code 1885, sections 7, 8, 9, a, b, c, d, e, f, g, h, 10, 39, a, b, c, 62, 63, 104 a, b, c.
Indiana	Revised Statutes, section 2071; act March 3, 1883.
Iowa	Chapter 52, 1886; chapter 98, 1888; section 4042 Code.
Kansas	Compiled Laws of 1885, chapter 31, sections 260, 276, 277 278, 336, and 337; Laws of 1887, chapter 174, page 256 relating to practice of pharmacy.

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Kentucky	Section XVII, article XVII, chapter 28, Revised Statutes, as to selling poisonous drugs.
Louisiana	Chapter 20, 1880; chapter 82, 1882; act March 8, 1886.
Maine	Revised Statutes 128; act March 3, 1885.
Maryland	Chapter 493, 1878; chapter 493, 1883; chapter 243, 1884; act April 7, 1886.
Massachusetts	Public Statutes, chapters 56, 57, 58, 60, 208; chapter 263, 1882; chapter 257, 1883; chapters 289, 307, 310, 1884; chapters 149, 150, 352, 1885; chapters 317, 318, 1886.
Michigan	Act June 12, 1885.
Minnesota	Chapter 149, 1885; chapters 140, 141, 1887.
Mississippi	No law relative to adulteration of food or drugs found in the compilation on file in this Department.
Missouri	Revised Statutes 1879, sections 1595, 1596, 1597, 1598, 1599, 1600; Laws 1881, p. 130; Laws 1885, p. 149; Laws 1887, p. 174; Laws 1888, p. 89.
Montana	Compiled Statutes of March 1, 1887, chapter 10, fifth division, title "Offenses against Public Morality, Health, and Police."
Nebraska	Section 2345.
Nevada	General Statutes, sections 4718, 4810, 4811, 4812.
New Hampshire	Chapter 57, 1881; chapter 68, 1885; chapters 122, 127, 271, 1887.
New Jersey	Laws of 1881—An act to prevent the adulteration of drugs ..... Ch. CCXVII.
	1882—An act to prevent the adulteration and regulate the sale of milk ..... Ch. LXXXII.
	1883—An act as to adulteration of foods ..... Ch. CXXXIX.
	1883—An act relative to skimmed milk ..... Ch. CLXXXV.
	1884—An act to prevent adulteration and to regulate the the sale of milk ..... Ch. XC.
	1885—An act entitled "An act to amend an act as to impure and imitation dairy products" ..... Ch. XCIII. (See also act of 1884, approved May 5, 1884.
	1886—Oleomargarine act ..... Ch. LXXXIV.
	1887—See Chapters CXXVI and CXLIX.
New Mexico	Compiled Laws of 1884; Laws of 27th Legislative Assembly.
New York	Chapter 544, 1864; chapter 220, 1878; chapter 407, 1881; chapter 202, 1884; chapters 183, 193, 427, 458, 1885; chapter 577, 1886; chapters 223, 430, 583, 1887; chapters 298, 550, 1888.
North Carolina	No legislation on these subjects.
Ohio	Act April 27, 1885; act March 20, 1887.
Oregon	Act February 20, 1885; act April 25, 1885; act February 17, 1887.
Pennsylvania	Act May 24, 1883; act May 21, 1885.
Rhode Island	Public Statutes of 1882, chapters 84, 126, 127, 131, and 245; act March 22, 1882, chapter 276; act April 14, 1886, chapter 560.
South Carolina	Act ——, 1885; act to prevent and punish the adulteration of food and drink.
Tennessee	Code 1814, chapter 14, sections 2682, 2683, 2684.
Texas	Penal Code, articles 392, 393, 394, 395. No laws on butter.
Utah	Title X, 1876, sections 2037, 2039, 2040.
Vermont	Chapter 51, 1855; chapter 76, 1870; chapter 192, 1874; act November 18, 1886.
Virginia	Code 1873, chapter 865, title 26, section 56; Code 1887, sections 1900, 1901, 3812.
Washington Territory	No law now in force in the Territory.
West Virginia	Chapter 41, 1885.
Wisconsin	Revised Statutes 1878, chapter 61, sections 1494, 4607; chapter 361, 1885; chapters 157, 185, 204, 1887.
Wyoming	Revised Statutes, sections 1006, 1007, 1008; chapter 21, section 12, 1886.

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In the following pages will be found a list of periodicals, official reports, general and monograph volumes of the greatest importance in connection with the detection of adulteration of food and drugs. No attempt has been made to compile a list of the different memoirs on these subjects which have been contributed to the various scientific journals and societies. Such, however, may readily be found by consulting the indexes of these journals and transactions.

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I have the honor to be, very respectfully, your obedient servant,

JOS. S. MILLER,
Commissioner.

Hon. CHARLES S. FAIRCHILD,
Secretary of the Treasury.

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The District of Columbia and Delaware are now part of the collection district of Maryland; Idaho and Utah, of the district of Montana; Maine and Vermont, of the district of New Hampshire; and the Territories of Alaska and Washington, of the district of Oregon. Wyoming is part of the district of Colorado; Rhode Island, of the district of Connecticut; Dakota, of the district of Nebraska; Mississippi, of the district of Louisiana; Nevada, of the fourth district of California; and Arizona, of the district of New Mexico. Hence the collections of the District of Columbia do not appear separately in Tables A, C, D, and H of the annual reports of this office since the fiscal year 1877, nor the collections of Arizona, Dakota, Idaho, Utah, Washington, and Wyoming since the fiscal year 1884, nor the collections of Delaware, Maine, Mississippi, Nevada, Rhode Island, and Vermont, in the same tables of this report, but are included in the collections of the districts of which they severally form a part.

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A.—TABLE SHOWING THE RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL AND TERRITORY OF THE UNITED STATES FOR

	DISTRICTS.	DISTILLED SPIRITS.				
		Spirits distilled from apples, peaches, or grapes, per gallon, 30 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles, containing not more than 1 pint, per bottle or package, 10 cents.
	CALIFORNIA.					
1	First	$249,270.18	$328,274.10	$8,633.35	$5,000.00	.....
4	Fourth	78,780.70	.....	766.67	400.00	.....
	Total	328,050.88	328,274.10	9,400.02	5,400.00	.....
	ILLINOIS.					
1	First	.....	6,420,493.87	6,833.34	5,800.00	.....
5	Fifth	.....	18,227,155.50	400.00	600.00	.....
8	Eighth	1,595.03	1,251,900.00	275.00	.....	.....
13	Thirteenth	2,855.73	395,628.30	400.00	.....	.....
	Total	4,450.76	26,295,177.67	7,908.34	6,400.00	.....
	INDIANA.					
6	Sixth	468.90	2,091,974.80	1,091.67	200.00	.....
7	Seventh	5,802.88	1,132,668.80	341.67	200.00	.....
	Total	6,271.78	3,224,643.60	1,433.34	400.00	.....
	IOWA.					
3	Third	.....	.....	500.00	.....	.....
4	Fourth	635.05	64,424.45	308.33	.....	.....
	Total	635.05	64,424.45	808.33	.....	.....
	KENTUCKY.					
2	Second	10,965.66	908,236.68	350.00	.....	.....
5	Fifth	21,282.54	5,312,949.23	2,899.99	2,583.33	.....
6	Sixth	564.53	3,397,495.55	391.67	825.00	.....
7	Seventh	1,353.74	1,611,855.48	108.33	.....	.....
8	Eighth	4,685.70	961,515.61	.....	.....	.....
	Total	38,852.17	12,192,052.55	3,749.99	3,408.33	.....
	MICHIGAN.					
1	First	.....	243.90	250.00	800.00	.....
4	Fourth	.....	.....	100.00	.....	.....
	Total	.....	243.90	350.00	800.00	.....
	MISSOURI.					
1	First	1,129.52	1,675,661.54	2,750.00	4,083.34	.....
6	Sixth	1,216.98	962,727.63	1,275.00	1,000.00	.....
	Total	2,346.50	2,638,389.17	4,025.00	5,083.34	.....
	NEW JERSEY.					
1	First	31,164.29	.....	.....	58.33	.....
5	Fifth	44,534.22	313,231.50	2,325.01	200.00	.....
	Total	75,698.51	313,231.50	2,325.01	258.33	.....

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REVENUE AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, THE FISCAL YEAR ENDED JUNE 30, 1888.

Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	DISTILLED SPIRITS. Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	Stills, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	
		$212,024.34	$27,350.01	$195.84	$680.00	$17.90	$831,445.72	1
		97,066.67	5,191.67			124.10	182,329.81	4
		309,091.01	32,541.68	195.84	680.00	142.00	1,013,775.53	
		215,134.47	17,908.34	208.34	340.00		6,666,718.36	1
		17,794.25	1,841.67		20.00	319.90	18,248,131.32	5
		39,561.22	2,608.36				1,295,939.61	8
		26,379.44	1,100.00				426,363.47	13
		298,869.38	23,458.37	208.34	360.00	319.90	26,637,152.76	
		94,109.82	3,245.83			3.00	2,191,094.02	6
		62,154.18	2,975.00			6.50	1,204,149.03	7
		156,264.00	6,220.83			9.50	3,395,243.05	
		29,082.31	1,033.33				30,615.64	3
		42,500.27	2,891.67			23.20	110,782.97	4
		71,582.58	3,925.00			23.20	141,398.61	
		14,991.68	1,608.34			1.00	936,153.36	2
		35,727.10	11,624.99	62.50	100.00	67.00	5,387,296.68	5
		13,589.50	4,683.33				3,417,499.67	6
		12,516.73	2,779.18			515.70	1,629,129.16	7
		6,866.32	412.50			8.80	973,488.93	8
		83,641.42	21,108.34	62.50	100.00	592.50	12,343,567.80	
		109,496.29	3,533.33				114,323.52	1
		34,424.55	908.33				35,432.88	4
		143,920.84	4,441.66				149,756.40	
		84,041.87	11,025.04	41.67	20.00	19.00	1,778,771.98	1
		58,320.83	7,945.82			38.40	1,032,524.66	6
		142,362.70	18,970.86	41.67	20.00	57.40	2,811,296.64	
		40,961.25	675.00				72,878.87	1
		144,388.66	5,508.33	83.33	100.00		510,371.05	5
		185,369.91	6,183.33	83.33	100.00		583,249.92	

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A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	DISTRICTS.	DISTILLED SPIRITS.				
		Spirits distilled from apples, peaches, or grapes, per gallon, 90 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Wine made in imitation of champagne, and liquors produced by being recified, etc., in bottles, containing not more than 1 pint, per bottle or package, 10 cents.
	NEW YORK.					
1	First	.....	$1,015,328.94	$1,024.99	$1,400.00	.....
2	Second	$71,066.10	.....	8,641.67	7,933.34	.....
3	Third	.....	.....	2,741.67	2,000.00	.....
14	Fourteenth	33,340.79	.....	1,916.66	400.00	.....
21	Twenty-first	2,662.99	.....	1,716.67	400.00	.....
28	Twenty-eighth	31,974.20	535,198.60	1,983.34	2,200.00	.....
	Total	139,044.08	1,550,527.54	18,025.00	14,333.34	.....
	NORTH CAROLINA.					
4	Fourth	11,369.42	73,540.48	133.33	.....	.....
5	Fifth	24,475.90	399,850.60	716.67	116.67	.....
	Total	35,845.32	473,391.08	850.00	116.67	.....
	OHIO.					
1	First	3,613.52	7,311,204.00	3,487.49	7,033.34	.....
10	Tenth	7,091.94	14,424.71	1,400.00	800.00	.....
11	Eleventh	244.80	242,923.80	333.33	200.00	.....
18	Eighteenth	1,907.66	36,231.97	833.33	1,200.00	.....
	Total	12,857.92	7,604,784.48	6,054.15	9,233.34	.....
	PENNSYLVANIA.					
1	First	6,494.31	249,005.70	8,675.01	9,600.00	.....
9	Ninth	15,098.40	201,520.31	1,050.00	.....	.....
12	Twelfth	377.78	35,920.57	1,450.00	.....	.....
23	Twenty-third	475.20	1,690,869.67	2,066.67	2,000.00	.....
	Total	22,445.69	2,177,316.25	13,241.68	11,600.00	.....
	TENNESSEE.					
2	Second	1,019.95	37,316.11	300.00	200.00	.....
5	Fifth	10,629.00	704,084.40	700.00	200.00	.....
	Total	11,648.95	741,400.51	1,000.00	400.00	.....
	TEXAS.					
3	Third	31.50	34.20	1,075.00	400.00	.....
4	Fourth	1,119.60	7,217.10	200.00	.....	.....
	Total	1,151.10	7,251.30	1,275.00	400.00	.....
	VIRGINIA.					
2	Second	12,565.09	.....	666.67	1,200.00	.....
6	Sixth	39,883.37	136,051.80	116.67	400.00	.....
	Total	52,448.46	136,051.80	783.34	1,600.00	.....
	WISCONSIN.					
1	First	.....	523,258.15	2,616.67	2,600.00	.....
2	Second	.....	.....	600.00	.....	.....
	Total	.....	523,258.15	3,216.67	2,600.00	.....

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OF INTERNAL REVENUE, ETC.—Continued.

DISTILLED SPIRITS.								
Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	Stills, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	
		$137,412.51	$5,316.66				$1,160,483.10	1
		74,501.73	38,401.05	$4.17	$40.00	$5.50	200,593.56	2
		148,372.37	13,941.67		40.00		167,095.71	3
		197,794.88	9,041.68				242,494.01	14
		104,531.92	4,183.37				113,494.95	21
		149,549.98	8,166.67			25.00	729,097.79	28
		812,163.39	79,051.10	4.17	80.00	30.50	2,613,259.12	
		23,118.75	700.00				108,861.98	4
		9,271.14	1,441.70	29.17	20.00		435,921.85	5
		32,389.89	2,141.70	29.17	20.00		544,783.83	
		95,500.03	16,908.36	100.00	240.00	24.20	7,438,110.94	1
		67,628.01	3,479.17				94,823.83	10
		52,758.95	3,875.01				300,335.89	11
		96,439.60	6,212.51				142,825.07	18
		312,326.59	30,475.05	100.00	240.00	24.20	7,976,095.73	
		160,643.78	19,966.71	41.67	40.00		454,467.18	1
		27,261.46	2,608.33				247,538.50	9
		69,497.53	2,600.00				109,845.88	12
		57,130.27	7,708.34	4.17	60.00	43.60	1,760,357.92	23
		314,533.04	32,883.38	45.84	100.00	43.60	2,572,209.48	
		6,873.49	679.17				46,388.72	2
		34,225.48	4,391.35			33.80	754,264.03	5
		41,098.97	5,070.52			33.80	800,652.75	
		38,333.38	3,891.67				43,765.75	3
		32,127.11	1,008.33				41,672.14	4
		70,460.49	4,900.00				85,437.89	
		37,283.86	3,208.34				54,923.96	2
		21,715.78	508.33				198,675.95	6
		58,999.64	3,716.67				253,599.91	
		97,211.49	9,500.00	29.16	20.00		635,235.47	1
		66,830.23	1,600.00				69,030.23	2
		164,041.72	11,100.00	29.16	20.00		704,265.70	

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A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	DISTRICTS.	TOBACCO.					
		Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	Snuff of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.
	CALIFORNIA.						
1	First	$455,722.99	$2,251.65	.....	$2,113.00	$474.56	$26,210.81
4	Fourth	9,254.40	.....	.....	255.50	.....	99.40
	Total	464,977.39	2,251.65	.....	2,368.50	474.56	26,310.21
	ILLINOIS.						
1	First	467,587.51	172.50	.....	5,464.60	1,907.66	379,349.47
5	Fifth	28,958.12	.....	.....	387.50	2,892.58	052.14
8	Eighth	114,433.88	.....	.....	1,473.00	.....	150,078.97
13	Thirteenth	28,101.85	.....	.....	602.50	.....	7,899.28
	Total	639,081.36	172.50	.....	7,927.60	4,800.24	538,179.86
	INDIANA.						
6	Sixth	110,621.96	.....	.....	1,950.74	.....	4,326.53
7	Seventh	38,693.59	.....	.....	854.00	.....	4,476.07
	Total	149,315.55	.....	.....	2,804.74	.....	8,802.60
	IOWA.						
3	Third	27,237.76	.....	.....	484.50	.....	28,308.94
4	Fourth	114,542.30	.....	.....	1,224.00	56.00	4,403.41
	Total	141,780.06	.....	.....	1,708.50	56.00	32,712.35
	KENTUCKY.						
2	Second	3,666.17	.....	.....	55.50	14.96	163,334.02
5	Fifth	53,506.58	.....	.....	664.50	.....	1,033,305.91
6	Sixth	18,966.10	.....	.....	501.00	.....	188,059.16
7	Seventh	11,925.27	.....	.....	132.00	.....	9,090.98
8	Eighth	417.00	.....	.....	6.00	.....	4,764.82
	Total	88,481.12	.....	.....	1,359.00	14.96	1,398,554.89
	MICHIGAN.						
1	First	203,940.72	464.30	.....	2,821.75	.....	768,804.40
4	Fourth	70,845.47	.....	.....	892.75	.....	1,514.10
	Total	274,786.19	464.30	.....	3,714.50	.....	770,318.50
	MISSOURI.						
1	First	145,679.91	4.15	.....	2,847.50	4,039.72	3,269,684.69
6	Sixth	49,559.85	6.80	.....	989.50	.....	90,261.39
	Total	195,239.76	10.95	.....	3,837.00	4,039.72	3,359,946.08
	NEW JERSEY.						
1	First	48,441.22	.....	.....	1,429.50	.....	439.47
5	Fifth	151,004.18	3.05	.....	3,485.00	225,517.72	1,771,645.22
	Total	199,445.40	3.05	.....	4,914.50	225,517.72	1,772,084.70

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OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.

Dealers in leaf-tobacco (special tax), $12.	Dealers in leaf-tobacco (purchased in the hand, etc.), not exceeding 25,000 pounds (special tax), $6.	Retail dealers in leaf-tobacco, annual sales not over $500 (special tax), $250.	Retail dealers in leaf-tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 30 cents.	Dealers in manufactured tobacco (special tax), $2.40.	Manufacturers of tobacco (special tax), $6.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $3.60.	Total collections on tobacco.	
$341.50	.....	.....	.....	$29,514.50	$25.50	.....	$30.00	$13.80	$49.80	$516,748.11	1
.....	.....	.....	.....	12,563.80	.....	.....	.....	.....	.....	22,173.10	4
341.50	.....	.....	.....	42,078.30	25.50	.....	30.00	13.80	49.80	538,921.21	
374.50	$25.42	.....	.....	45,336.90	84.00	.....	165.00	240.00	52.20	900,759.76	1
5.00	.....	.....	.....	6,387.19	21.00	.....	.....	.....	1.20	39,504.73	5
12.00	.....	.....	.....	20,370.40	24.00	.....	111.25	28.20	7.20	286,538.90	8
189.00	25.42	.....	.....	11,485.48	6.00	.....	57.50	34.80	.....	48,401.88	13
580.50	50.84	.....	.....	83,579.97	135.00	.....	333.75	303.00	60.60	1,275,205.22	
50.00	18.74	.....	.....	28,233.42	22.00	.....	12.50	34.20	23.10	145,293.19	6
451.00	28.75	.....	.....	16,371.00	55.50	.....	58.75	39.00	.....	61,027.66	7
501.00	47.49	.....	.....	44,604.42	77.50	.....	71.25	73.20	23.10	206,320.85	
.....	.....	.....	.....	14,901.10	6.00	.....	30.00	6.60	18.30	70,993.20	3
36.00	.....	.....	.....	21,788.60	6.00	.....	.....	.....	6.00	142,062.31	4
36.00	.....	.....	.....	36,689.70	12.00	.....	30.00	6.60	24.30	213,055.51	
6,678.25	1,138.98	.....	.....	7,066.30	138.00	.....	.....	.....	.....	182,092.18	2
1,640.34	407.91	.....	.....	6,975.20	139.00	.....	30.00	.....	4.80	1,096,674.24	5
1,026.00	176.25	.....	.....	3,812.00	78.00	.....	5.00	48.60	.60	212,672.71	6
990.84	162.49	.....	.....	5,068.80	18.00	.....	.....	.....	.....	27,388.38	7
30.00	30.83	.....	.....	3,405.50	37.50	.....	.....	.....	.....	8,691.65	8
10,365.43	1,916.46	.....	.....	26,327.80	410.50	.....	35.00	48.60	5.40	1,527,519.16	
171.00	.....	.....	.....	30,037.80	49.00	.....	276.25	193.10	21.90	1,006,780.22	1
.....	12.00	.....	.....	13,891.00	.....	.....	202.50	52.20	3.30	87,413.32	4
171.00	12.00	.....	.....	43,928.80	49.00	.....	478.75	245.30	25.20	1,094,193.54	
411.60	36.25	.....	.....	23,386.00	233.50	.....	55.00	40.80	9.30	3,446,427.82	1
267.00	2.92	.....	.....	25,631.60	107.50	.....	30.00	20.40	3.60	166,880.56	6
678.60	39.17	.....	.....	49,017.60	341.00	.....	85.00	61.20	12.90	3,613,308.38	
13.00	.....	.....	.....	13,946.50	.....	.....	134.38	82.80	7.20	64,494.07	1
109.00	.....	.....	.....	28,635.50	60.00	.....	496.25	211.20	13.50	2,181,180.63	5
122.00	.....	.....	.....	42,582.00	60.00	.....	630.63	294.00	20.70	2,245,674.70	

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A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	DISTRICTS.	TOBACCO					
		Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	Snuff of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.
	NEW YORK.						
1	First	$199,343.04	$2,740.01	.....	$6,471.00	$535.76	$395,030.78
2	Second	438,274.51	147,236.79	.....	2,234.00	3,539.08	164,215.92
3	Third	1,917,711.58	143,015.20	.....	11,073.00	6,882.50	255,055.50
14	Fourteenth	264,154.44	.....	.....	3,873.00	382.40	82,076.92
21	Twenty-first	544,689.87	2,980.40	.....	2,967.50	130.80	69,810.08
28	Twenty-eighth	146,647.55	102,816.70	.....	2,944.00	362.00	225,511.71
	Total	3,510,820.99	398,789.10	.....	29,562.50	11,832.54	1,191,700.91
	NORTH CAROLINA.						
4	Fourth	3,067.34	227,658.75	.....	92.00	2,844.00	670,207.79
5	Fifth	6,760.73	34.03	.....	118.50	.....	692,611.78
	Total	9,768.07	227,692.78	.....	210.50	2,844.00	1,362,819.57
	OHIO.						
1	First	447,324.50	5,510.40	.....	3,348.00	1,391.10	1,150,114.82
10	Tenth	70,677.44	.....	.....	1,249.50	.....	76,039.14
11	Eleventh	181,788.60	.....	.....	1,224.50	.....	28,349.53
18	Eighteenth	226,758.55	30.00	.....	3,035.50	53.20	71,728.06
	Total	926,549.09	5,540.40	.....	8,857.50	1,444.30	1,326,231.55
	PENNSYLVANIA.						
1	First	886,868.27	330.16	.....	8,618.00	62,268.26	73,972.55
9	Ninth	1,432,310.36	36.05	.....	11,311.75	636.24	4,131.59
12	Twelfth	91,184.91	.....	.....	1,719.50	.....	42,469.44
23	Twenty-third	513,411.19	357.25	.....	3,304.25	12,442.00	104,099.22
	Total	2,923,774.73	723.46	.....	24,953.50	75,346.50	224,672.80
	TENNESSEE.						
2	Second	4,813.50	.....	.....	89.50	.....	53,593.47
5	Fifth	8,264.54	.....	.....	148.50	141.91	63,566.09
	Total	13,078.04	.....	.....	238.00	141.91	117,159.56
	TEXAS.						
3	Third	12,697.13	4.38	.....	252.50	.....	622.80
4	Fourth	5,371.58	.....	.....	120.50	.....	557.08
	Total	18,068.71	4.38	.....	373.00	.....	1,179.88
	VIRGINIA.						
2	Second	93,675.08	182,336.60	.....	587.50	241.56	1,499,945.25
6	Sixth	23,074.99	33,992.56	.....	385.50	22,710.38	1,066,112.23
	Total	116,750.07	216,329.16	.....	973.00	22,951.94	2,566,057.48
	WISCONSIN.						
1	First	152,709.97	3.00	.....	2,504.75	217.60	432,465.80
2	Second	63,184.38	.....	.....	1,118.50	.....	3,243.68
	Total	215,894.35	3.00	.....	3,623.25	217.60	435,709.48

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OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.											
Dealers in leaf-tobacco (special tax), $12.	Dealers in leaf-tobacco (purchased in the hand, etc.), not exceeding 25,000 pounds (special tax), $5.	Retail dealers in leaf-tobacco, annual sales not over $500 (special tax), $250.	Retail dealers in leaf-tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 30 cents.	Dealers in manufactured tobacco (special tax), $2.40.	Manufacturers of tobacco (special tax), $6.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), $30.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $3.60.	Total collections on tobacco.	
$252.00	.....	.....	.....	$27,307.80	$168.50	$30.00	$165.00	$184.20	$23.40	$632,249.49	1
3,227.00	.....	.....	.....	11,968.40	230.50	.....	10.00	46.20	7.20	771,049.60	2
1,683.00	.....	.....	.....	25,778.90	153.50	.....	30.00	162.60	78.90	2,361,624.68	3
157.00	$7.50	.....	.....	38,001.45	60.00	.....	537.50	289.20	49.80	389,589.21	14
369.00	10.43	.....	.....	26,000.09	47.50	.....	137.50	145.20	35.70	647,324.07	21
148.00	13.75	.....	.....	27,703.40	85.00	30.00	473.65	372.00	51.90	507,159.66	28
5,894.00	31.68	.....	.....	156,760.04	745.00	60.00	1,353.65	1,199.40	246.90	5,308,996.71	
2,310.00	73.34	.....	.....	15,248.60	369.50	.....	230.00	26.40	.....	922,067.72	4
640.00	145.04	.....	.....	6,469.20	684.50	.....	668.75	16.20	5.40	708,154.13	5
2,950.00	218.38	.....	.....	21,717.80	1,054.00	.....	898.75	42.60	5.40	1,630,221.85	
2,384.00	212.84	.....	.....	19,505.10	121.00	.....	121.25	228.00	37.20	1,630,298.21	1
87.00	.....	.....	.....	17,923.48	24.50	.....	73.75	96.60	26.70	166,198.11	10
125.00	23.34	.....	.....	16,864.40	12.00	.....	147.50	40.20	12.60	228,587.67	11
734.00	173.96	.....	.....	26,971.10	42.00	.....	295.00	228.60	41.85	330,091.82	18
3,330.00	410.14	.....	.....	81,264.08	199.50	.....	637.50	503.40	118.35	2,355,175.81	
1,260.00	22.51	.....	.....	45,716.01	110.00	.....	125.00	629.40	77.10	1,079,997.26	1
2,346.75	315.85	.....	.....	16,842.00	53.25	.....	15.00	231.00	45.00	1,468,274.84	9
48.00	37.50	.....	.....	24,960.60	14.00	.....	105.00	236.40	21.00	160,796.35	12
171.00	.....	.....	.....	36,577.80	12.00	.....	211.25	157.80	39.60	670,783.36	23
3,825.75	375.86	.....	.....	124,096.41	189.25	.....	456.25	1,254.60	182.70	3,379,851.81	
110.00	28.13	.....	.....	7,085.10	78.50	.....	30.00	.....	.....	65,828.20	2
2,332.60	445.79	.....	.....	14,660.23	195.50	.....	98.75	.....	.....	89,853.91	5
2,442.60	473.92	.....	.....	21,745.33	274.00	.....	128.75	.....	.....	155,682.11	
12.00	.....	.....	.....	17,644.10	6.00	.....	.....	.....	3.15	31,242.06	3
.....	.....	.....	.....	18,046.80	6.00	.....	.....	.....	.....	24,101.96	4
12.00	.....	.....	.....	35,690.90	12.00	.....	.....	.....	3.15	55,344.02	
2,131.76	145.89	.....	.....	10,521.60	322.00	.....	.....	.....	.....	1,789,907.24	2
2,564.00	145.97	.....	.....	9,011.30	588.50	.....	126.25	1.20	.....	1,158,712.88	6
4,695.76	291.86	.....	.....	19,532.90	910.50	.....	126.25	1.20	.....	2,948,620.12	
153.00	3.75	.....	.....	18,585.20	32.00	.....	100.00	169.80	19.80	606,964.67	1
895.00	54.60	$218.75	.....	16,405.33	19.00	.....	62.50	.....	7.20	85,208.94	2
1,048.00	58.35	218.75	.....	34,990.53	51.00	.....	162.50	169.80	27.00	692,173.61	

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A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	DISTRICTS.	FERMENTED LIQUORS.					
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.
	CALIFORNIA.						
1	First	$519,779.79	$1,550.00	$4,866.67	$4,125.83	$4,812.51	$535,134.80
4	Fourth	87,271.90	3,237.50	3,675.00	1,376.66	1,887.50	97,448.56
	Total	607,051.69	4,787.50	8,541.67	5,502.49	6,700.01	632,583.36
	ILLINOIS.						
1	First	1,469,889.50	722.92	6,241.67	6,872.51	8,570.82	1,492,297.42
5	Fifth	92,425.54	45.84	1,091.67	752.54	1,418.80	95,734.39
8	Eighth	100,731.83	100.00	1,500.00	1,638.40	3,083.54	107,053.77
13	Thirteenth	101,336.96	.....	1,000.00	4,333.30	1,166.67	107,836.93
	Total	1,764,383.83	868.76	9,833.34	13,596.75	14,239.83	1,802,922.51
	INDIANA.						
6	Sixth	275,464.63	150.00	2,516.68	2,932.53	4,139.60	285,203.44
7	Seventh	163,387.16	50.00	2,216.66	1,070.01	1,258.33	167,982.16
	Total	438,851.79	200.00	4,733.34	4,002.54	5,397.93	453,185.60
	IOWA.						
3	Third	57,734.11	450.00	1,500.00	1,910.83	991.67	62,586.61
4	Fourth	90,517.86	750.00	2,100.00	3,088.36	1,454.17	97,910.39
	Total	148,251.97	1,200.00	3,600.00	4,999.19	2,445.84	160,497.00
	KENTUCKY.						
2	Second	2,826.80	50.00	150.00	466.66	475.00	3,968.46
5	Fifth	193,260.25	45.83	2,233.33	614.17	254.16	196,407.74
6	Sixth	80,399.15	.....	400.00	533.33	254.17	81,586.65
7	Seventh	2,758.35	.....	100.00	415.00	416.67	3,690.02
8	Eighth	.....	.....	.....	70.00	137.50	207.50
	Total	279,244.55	95.83	2,883.33	2,099.16	1,537.50	285,860.37
	MICHIGAN.						
1	First	407,384.55	1,220.83	6,358.34	2,829.37	4,931.24	422,724.33
4	Fourth	75,476.26	200.00	1,691.67	1,020.03	1,843.75	80,231.71
	Total	482,860.81	1,420.83	8,050.01	3,849.40	6,774.99	502,956.04
	MISSOURI.						
1	First	1,339,764.46	745.83	2,700.00	2,125.00	3,100.01	1,348,435.30
6	Sixth	105,573.95	216.67	1,550.00	1,683.33	4,329.17	113,353.12
	Total	1,445,338.41	962.50	4,250.00	3,808.33	7,429.18	1,461,788.42
	NEW JERSEY.						
1	First	1,736.70	170.83	341.67	2,650.85	4,887.49	9,787.54
5	Fifth	1,215,611.34	575.00	3,350.00	4,831.58	5,166.69	1,229,534.61
	Total	1,217,348.04	745.83	3,691.67	7,482.43	10,054.18	1,239,322.15

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OF INTERNAL REVENUE, ETC.—Continued.

OLEOMARGARINE.							
Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine commencing business subsequent to the 30th day of June in any year (special tax), $300.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
.....	.....	.....	.....	.....	.....	.....	1
.....	.....	.....	.....	.....	.....	.....	4
.....	.....	.....	.....	.....	.....	.....	
$354,689.08	.....	$3,600.00	$1,500.00	$27,842.00	$8,980.00	$396,591.08	1
.....	.....	.....	.....	1,364.00	920.00	2,284.00	5
.....	.....	.....	.....	1,384.00	.....	1,384.00	8
.....	.....	.....	.....	264.00	280.00	544.00	13
354,689.08	.....	3,600.00	1,500.00	30,854.00	10,180.00	400,803.08	
78,525.76	.....	600.00	.....	2,120.00	1,480.00	82,735.76	6
.....	.....	.....	.....	352.00	.....	352.00	7
78,[illegible].76	.....	600.00	.....	2,472.00	1,480.00	83,087.76	
.....	.....	.....	.....	28.00	.....	28.00	3
.....	.....	.....	.....	108.00	240.00	348.00	4
.....	.....	.....	.....	136.00	240.00	376.00	
.....	.....	.....	.....	152.00	.....	152.00	2
.....	.....	.....	.....	1,436.00	1,440.00	2,876.00	5
.....	.....	.....	.....	2,430.00	480.00	2,910.00	6
.....	.....	.....	.....	280.00	.....	280.00	7
.....	.....	.....	.....	56.00	.....	56.00	8
.....	.....	.....	.....	4,354.00	1,920.00	6,274.00	
.....	.....	.....	.....	9,798.00	9,880.00	19,678.00	1
.....	.....	.....	.....	1,428.00	2,120.00	3,548.00	4
.....	.....	.....	.....	11,226.00	12,000.00	23,226.00	
.04	.....	.....	.....	2,062.00	2,920.00	4,982.04	1
4.06	.....	.....	.....	5,100.00	4,620.00	9,724.06	6
4.10	.....	.....	.....	7,162.00	7,540.00	14,706.10	
.....	.....	.....	.....	324.00	.....	324.00	1
.....	.....	.....	.....	1,258.00	480.00	1,738.00	5
.....	.....	.....	.....	1,582.00	480.00	2,062.00	

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A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	DISTRICTS.	FERMENTED LIQUORS.					
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.
	NEW YORK.						
1	First	$1,577,378.95	$650.00	$4,041.67	$5,261.67	$3,087.49	$1,590,419.78
2	Second	581,048.50	.....	1,066.66	1,725.00	1,372.90	585,213.06
3	Third	3,061,259.75	445.84	4,066.66	5,844.17	1,350.00	3,072,966.42
14	Fourteenth	1,013,732.30	404.17	5,966.66	10,302.45	9,845.83	1,040,251.41
21	Twenty-first	301,186.28	337.51	4,233.34	6,478.41	4,116.72	316,352.26
28	Twenty-eighth	845,536.74	700.00	5,091.67	3,810.00	4,595.83	859,734.24
	Total	7,380,142.52	2,537.52	24,466.66	33,421.70	24,368.77	7,464,937.17
	NORTH CAROLINA.						
4	Fourth	.....	.....	.....	556.66	454.17	1,010.83
5	Fifth	.....	.....	.....	236.69	333.34	570.03
	Total	.....	.....	.....	793.35	787.51	1,580.86
	OHIO.						
1	First	1,119,870.61	29.17	3,983.33	710.83	1,824.99	1,126,418.93
10	Tenth	330,252.80	150.00	2,900.00	1,937.52	4,016.67	339,256.99
11	Eleventh	206,981.70	150.00	1,900.00	881.68	2,595.84	212,509.22
18	Eighteenth	374,081.48	395.83	3,583.33	1,953.34	4,281.26	384,295.24
	Total	2,031,186.59	725.00	12,366.66	5,483.37	12,718.76	2,062,480.38
	PENNSYLVANIA.						
1	First	1,476,641.00	2,425.01	9,608.36	3,144.17	4,245.84	1,496,064.38
9	Ninth	71,868.47	404.16	2,200.00	1,966.66	1,362.49	77,801.78
12	Twelfth	238,933.87	462.50	3,325.00	3,161.70	5,395.86	251,278.93
23	Twenty-third	505,949.10	1,670.83	5,366.67	1,904.17	3,054.15	517,944.92
	Total	2,293,392.44	4,962.50	20,500.03	10,176.70	14,058.34	2,343,090.01
	TENNESSEE.						
2	Second	5,620.63	.....	100.00	116.66	275.00	6,112.29
5	Fifth	30,248.65	.....	100.00	306.66	912.49	31,567.80
	Total	35,869.28	.....	200.00	423.32	1,187.49	37,680.09
	TEXAS.						
3	Third	38,449.96	225.00	300.00	7,844.14	5,202.08	52,021.18
4	Fourth	8,674.20	.....	100.00	2,688.36	2,849.99	14,312.55
	Total	47,124.16	225.00	400.00	10,532.50	8,052.07	66,333.73
	VIRGINIA.						
2	Second	.....	.....	.....	465.01	725.01	1,190.02
6	Sixth	45,574.75	50.00	100.00	196.68	320.84	46,242.27
	Total	45,574.75	50.00	100.00	661.69	1,045.85	47,432.29
	WISCONSIN.						
1	First	1,357,779.75	1,183.33	6,966.67	3,340.00	2,300.00	1,371,569.75
2	Second	199,124.37	958.34	6,216.67	1,668.32	2,175.82	210,143.52
	Total	1,556,904.12	2,141.67	13,183.34	5,008.32	4,475.82	1,581,713.27

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OF INTERNAL REVENUE, ETC.—Continued.

OLEOMARGARINE.							
Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine commencing business subsequent to the 30th day of June in any year (special tax), $500.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
							1
				$40.00		$40.00	2
							3
							14
							21
$1,993.54				24.00		2,017.54	28
1,993.54				64.00		2,057.54	
							4
							5
				5,136.00	$1,280.00	6,416.00	1
				648.00		648.00	10
2,799.28		$600.00	$500.00	1,592.00		5,491.28	11
27,171.10		600.00	1,000.00	4,306.00	1,460.00	34,537.10	18
29,970.38		1,200.00	1,500.00	11,682.00	2,740.00	47,092.38	
7,571.00		1,800.00		760.00		10,131.00	1
				104.00		104.00	9
				66.00		66.00	12
				4,252.00	2,200.00	6,452.00	23
7,571.00		1,800.00		5,182.00	2,200.00	16,753.00	
				164.00	360.00	524.00	2
				1,336.00	960.00	2,296.00	5
				1,500.00	1,320.00	2,820.00	
				152.00	1,160.00	1,312.00	3
				444.00	1,240.00	1,684.00	4
				596.00	2,400.00	2,996.00	
				242.00		242.00	2
				4.00		4.00	6
				246.00		246.00	
				1,196.00	804.00	2,000.00	1
				748.00	1,680.00	2,428.00	2
				1,944.00	2,484.00	4,428.00	

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A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	DISTRICTS.	BANKS AND BANKERS.				Total collections not otherwise herein provided for.
		Circulation issued by any bank, etc., or person, per month, $\frac{1}{12}$ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, $\frac{1}{8}$ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	
	CALIFORNIA.					
1	First					
4	Fourth					
	Total					
	ILLINOIS.					
1	First					$2.00
5	Fifth					
8	Eighth					4.00
13	Thirteenth					
	Total					6.00
	INDIANA.					
6	Sixth					100.00
7	Seventh					
	Total					100.00
	IOWA.					
3	Third					
4	Fourth					
	Total					
	KENTUCKY.					
2	Second					100.00
5	Fifth					.77
6	Sixth					
7	Seventh					
8	Eighth					
	Total					100.77
	MICHIGAN.					
1	First			$1,304.65	$1,304.65	.03
4	Fourth			314.75	314.75	
	Total			1,619.40	1,619.40	.03
	MISSOURI.					
1	First					
6	Sixth					
	Total					
	NEW JERSEY.					
1	First					1.97
5	Fifth					32.12
	Total					34.19

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OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.							
Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
$231.15		$200.00	$8,888.00			$9,319.15	1
2,199.62		238.60	2,308.90	$5.00	$63.74	4,815.86	4
2,430.77		438.60	11,196.90	5.00	63.74	14,135.01	
20.51		1,989.00	4,321.50		1,118.65	7,449.66	1
.95	$100.00	65.00	2,275.00	.03	246.04	2,686.12	5
9.66		2,196.52	75.00	2.18		2,283.36	8
12.96		1,368.15		190.62	914.87	2,486.60	13
43.18	100.00	5,618.67	6,671.50	192.83	2,279.56	14,905.74	
3.76		372.35	75.50	3.22	489.78	944.61	6
6.98		30.00	70.00	16.44	154.03	277.45	7
10.74		402.35	145.50	19.66	643.81	1,222.06	
4.51		866.00	239.92	1.05	246.51	1,357.99	3
1,148.38		55.00	880.00		142.68	2,226.06	4
1,152.89		921.00	1,119.92	1.05	389.19	3,584.05	
130.80				126.90	195.36	453.06	2
384.44		99.00	210.00	26.81	21.54	741.79	5
					65.92	65.92	6
217.82			15,000.00	5.96	28.07	15,251.85	7
1,445.90		268.19	353.44	666.25	118.62	2,852.40	8
2,178.96		367.19	15,563.44	825.92	429.51	19,365.02	
69.79		1,166.40	365.00	28.01	367.84	1,997.04	1
		200.00	80.00	11.33	279.23	570.56	4
69.79		1,366.40	445.00	39.34	647.07	2,567.60	
1,664.37		3,292.86	225.00	1.77		4,554.00	1
			10.00	7.11	4,412.92	4,430.03	6
1,664.37		3,292.86	235.00	8.88	4,412.92	8,984.03	
299.24		10.00	250.00	8.23	28.82	596.39	1
18.50		6.15	1,116.30	.79	165.48	1,307.22	5
317.84		16.15	1,366.30	9.02	194.30	1,903.61	

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A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	DISTRICTS.	BANKS AND BANKERS.				Total collections not otherwise herein provided for.
		Circulation issued by any bank, etc., or person, per month, $\frac{1}{12}$ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, $\frac{1}{6}$ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	
	NEW YORK.					
1	First					$3.37
2	Second					
3	Third					
14	Fourteenth					.67
21	Twenty-first					3.29
28	Twenty-eighth	$200.50		$981.60	$1,182.10	1.80
	Total	200.50		981.60	1,182.10	9.13
	NORTH CAROLINA.					
4	Fourth					
5	Fifth					
	Total					
	OHIO.					
1	First					5.99
10	Tenth					
11	Eleventh					
18	Eighteenth			364.56	364.56	
	Total			364.56	364.56	5.99
	PENNSYLVANIA.					
1	First					5.00
9	Ninth					
12	Twelfth					
23	Twenty-third					.30
	Total					5.30
	TENNESSEE.					
2	Second					
5	Fifth					3,448.76
	Total					3,448.76
	TEXAS.					
3	Third					198.39
4	Fourth					78.37
	Total					276.76
	VIRGINIA.					
2	Second					
6	Sixth					
	Total					
	WISCONSIN.					
1	First					
2	Second					.10
	Total					.10

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OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.							
Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
$0.50	.....	$600.00	$880.00	.....	$2.40	$1,482.99	1
.....	$15.00	12,000.00	640.00	.....	36.46	12,691.46	2
19.30	.....	3.03	91.65	.....	22.21	136.19	3
57.39	.....	751.85	3,053.19	$0.32	7.60	3,870.35	14
20.18	10.00	440.00	7,000.00	2.58	.....	7,472.76	21
612.43	.....	495.00	.....	.....	.....	1,107.43	28
709.89	25.00	14,289.88	11,664.84	.90	68.67	26,761.18	
344.96	.....	.....	1,026.02	45.99	1,695.89	3,112.86	4
77.99	.....	.....	325.00	34.22	5,032.14	5,469.35	5
422.95	.....	.....	1,351.02	80.21	6,728.03	8,582.21	
102.06	.....	.....	1,275.00	.....	97.81	1,474.87	1
14.00	.....	418.43	1,863.95	6.48	406.68	2,709.54	10
495.44	.....	.....	.....	.....	.....	495.44	11
.41	.....	15.00	370.94	.25	31.68	418.28	18
611.91	.....	433.43	3,509.89	6.73	536.17	5,098.13	
42.60	62.50	248.25	3,283.66	1.99	.....	3,639.00	1
31.98	.....	.....	265.15	.....	.....	297.13	9
50.71	5.00	.....	25.00	28.47	182.81	291.99	12
26.69	48.00	56.80	649.83	6.74	433.96	1,222.02	23
151.98	115.50	305.05	4,223.64	37.20	616.77	5,450.14	
2,829.30	.....	.....	.....	.....	.....	2,829.30	2
6,177.33	.....	.....	.....	.....	.....	6,177.33	5
9,006.63	.....	.....	.....	.....	.....	9,006.63	
2.48	.....	100.00	25.00	1.26	252.04	380.78	3
874.40	.....	.....	276.14	7.65	.....	1,158.19	4
876.88	.....	100.00	301.14	8.91	252.04	1,538.97	
15.40	.....	.....	95.00	5.63	.....	116.03	2
962.05	17.23	1,449.41	722.68	.....	.....	3,151.37	6
977.45	17.23	1,449.41	817.68	5.63	.....	3,267.40	
3.15	.....	303.76	1,394.02	.64	9.00	1,710.57	1
3.59	.....	.....	1,150.00	1.25	.....	1,154.84	3
6.74	.....	303.76	2,544.02	1.89	9.00	2,865.41	

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A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT.

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First	$831,445.72	$86.03	$831,359.69	$516,748.11	$88.90	$516,659.21
Fourth	182,329.81	.....	182,329.81	22,173.10	.....	22,173.10
Total	1,013,775.53	86.03	1,013,689.50	538,921.21	88.90	538,832.31
ILLINOIS.						
First	6,666,718.36	50.00	6,666,668.36	900,759.76	22.68	900,737.08
Fifth	18,248,131.32	.....	18,248,131.32	39,504.73	.....	39,504.73
Eighth	1,295,939.61	.....	1,295,939.61	286,538.90	.....	286,438.90
Thirteenth	426,363.47	13.25	426,350.22	48,401.83	19.39	48,382.44
Total	26,637,152.76	63.25	26,637,089.51	1,275,205.22	42.07	1,275,163.15
INDIANA.						
Sixth	2,191,094.02	.....	2,191,094.02	145,293.19	.....	145,293.19
Seventh	1,204,149.03	.....	1,204,149.03	61,027.66	.....	61,027.66
Total	3,395,243.05	.....	3,395,243.05	206,320.85	.....	206,320.85
IOWA.						
Third	30,615.64	95.31	30,520.33	70,993.20	14.15	70,979.05
Fourth	110,782.97	.....	110,782.97	142,062.31	.....	142,062.31
Total	141,398.61	95.31	141,303.30	213,055.51	14.15	213,041.36
KENTUCKY.						
Second	936,153.36	203.29	935,950.07	182,092.18	152.31	181,939.87
Fifth	5,387,296.68	827.86	5,386,468.82	1,096,674.24	.....	1,096,674.24
Sixth	3,417,499.67	4.50	3,417,495.17	212,672.71	.....	212,672.71
Seventh	1,629,129.16	.....	1,629,129.16	27,388.38	.....	27,388.38
Eighth	973,488.93	1,003.38	972,485.55	8,691.65	.....	8,691.65
Total	12,343,567.80	2,039.03	12,341,528.77	1,527,519.16	152.31	1,527,366.85
MICHIGAN.						
First	114,323.52	.....	114,323.52	1,006,780.22	.....	1,006,780.22
Fourth	35,432.88	.....	35,432.88	87,413.32	40.26	87,373.06
Total	149,756.40	.....	149,756.40	1,094,193.54	40.26	1,094,153.28
MISSOURI.						
First	1,778,771.98	.....	1,778,771.98	3,446,427.82	35.40	3,446,392.42
Sixth	1,032,524.66	.....	1,032,524.66	166,880.56	58.80	166,821.76
Total	2,811,296.64	.....	2,811,296.64	3,613,308.38	94.20	3,613,214.18
NEW JERSEY.						
First	72,878.87	.....	72,878.87	64,494.07	.....	64,494.07
Fifth	510,371.05	.....	510,371.05	2,181,180.63	.....	2,181,180.63
Total	583,249.92	.....	583,249.92	2,245,674.70	.....	2,245,674.70
NEW YORK.						
First	1,160,483.10	.....	1,160,483.10	632,249.49	.....	632,249.49
Second	200,593.56	.....	200,593.56	771,049.60	.....	771,049.60
Third	167,095.71	a1,159.34	165,936.37	2,361,624.68	.....	2,361,624.68
Fourteenth	242,494.01	59.60	242,434.41	389,589.21	b9,275.15	380,314.06
Twenty-first	113,494.95	.....	113,494.95	647,324.07	86.41	647,237.66
Twenty-eighth	729,097.79	.....	729,097.79	507,159.66	5.40	507,154.26
Total	2,613,259.12	1,218.94	2,612,040.18	5,308,996.71	9,366.96	5,299,629.75

a Judgment for damages.
b Interest on railroad bonds refunded to non-resident aliens.

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A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NORTH CAROLINA.						
Fourth	$108, 961. 98	$27. 61	$108, 834. 37	$922, 067. 72	a$164. 30	$921, 903. 42
Fifth	435, 921. 85	28. 53	435, 893. 32	708, 154. 13	.....	708, 154. 13
Total	544, 783. 83	56. 14	544, 727. 69	1, 630, 221. 85	164. 30	1, 630, 057. 55
OHIO.						
First	7, 438, 110. 94	.....	7, 438, 110. 94	1, 630, 298. 21	.....	1, 630, 298. 21
Tenth	94, 823. 83	.....	94, 823. 83	166, 198. 11	.....	166, 198. 11
Eleventh	300, 335. 89	.....	300, 335. 89	228, 587. 67	.....	228, 587. 67
Eighteenth	142, 825. 07	.....	142, 825. 07	330, 091. 82	.....	330, 091. 82
Total	7, 976, 095. 73	.....	7, 976, 095. 73	2, 355, 175. 81	.....	2, 355, 175. 81
PENNSYLVANIA.						
First	454, 467. 18	b4, 911. 01	449, 556. 17	1, 079, 997. 26	35. 94	1, 079, 961. 32
Ninth	247, 538. 50	.....	247, 538. 50	1, 468, 274. 84	47. 22	1 468, 227. 62
Twelfth	109, 845. 88	.....	109, 845. 88	160, 796. 35	.....	160, 796. 35
Twenty-third	1, 760, 357. 92	38. 70	1, 760, 319. 22	670, 783. 36	c15, 556. 63	655, 226. 73
Total	2, 572, 209. 48	4, 949. 71	2, 567, 259. 77	3, 379, 851. 81	15, 639. 79	3, 364, 212. 02
TENNESSEE.						
Second	46, 388. 72	91. 14	46, 297. 58	65, 828. 20	.....	65, 828. 20
Fifth	754, 264. 03	893. 98	753, 370. 05	89, 853. 91	.....	89, 853. 91
Total	800, 652. 75	985. 12	799, 667. 63	155, 682. 11	.....	155, 682. 11
TEXAS.						
Third	43, 765. 75	.....	43, 765. 75	31, 242. 06	.....	31, 242. 06
Fourth	41, 672. 14	55. 12	41, 617. 02	24, 101. 96	.....	24, 101. 96
Total	85, 437. 89	55. 12	85, 382. 77	55, 344. 02	.....	55, 344. 02
VIRGINIA.						
Second	54, 923. 96	.....	54, 923. 96	1, 789, 907. 24	.....	1, 789, 907. 24
Sixth	198, 675. 95	341. 58	198, 334. 37	1, 158, 712. 88	d2. 08	1, 158, 710. 80
Total	253, 599. 91	341. 58	253, 258. 33	2, 948, 620. 12	2. 08	2, 948, 618. 04
WISCONSIN.						
First	635, 235. 47	143. 07	635, 092. 40	606, 964. 67	.....	606, 964. 67
Second	69, 030. 23	.....	69, 030. 23	85, 208. 94	5. 72	85, 203. 22
Total	704, 265. 70	143. 07	704, 122. 63	692, 173. 61	5. 72	692, 167. 89

a Amount twice paid in compromise.
b Including $4,847.80 interest on railroad bonds refunded to non-resident aliens.
c Interest on railroad bonds refunded to non-resident aliens.
d Excess in collector's account.

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A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First	$535,134.80		$535,134.80			
Fourth	97,448.56		97,448.56			
Total	632,583.36		632,583.36			
ILLINOIS.						
First	1,492,297.42		1,492,297.42	$396,591.08		$396,591.08
Fifth	95,734.39		95,734.39	2,284.00		2,284.00
Eighth	107,053.77		107,053.77	1,384.00		1,384.00
Thirteenth	107,836.93		107,836.93	544.00		544.00
Total	1,802,922.51		1,802,922.51	400,803.08		400,803.08
INDIANA.						
Sixth	285,203.44		285,203.44	82,735.76		82,735.76
Seventh	167,982.16		167,982.16	352.00		352.00
Total	453,185.60		453,185.60	83,087.76		83,087.76
IOWA.						
Third	62,586.61		62,586.61	28.00		28.00
Fourth	97,910.39		97,910.39	348.00		348.00
Total	160,497.00		160,497.00	376.00		376.00
KENTUCKY.						
Second	3,968.46		3,968.46	152.00		152.00
Fifth	196,407.74		196,407.74	2,876.00		2,876.00
Sixth	81,586.65		81,586.65	2,910.00		2,910.00
Seventh	3,690.02		3,690.02	280.00		280.00
Eighth	207.50		207.50	56.00		56.00
Total	285,860.37		285,860.37	6,274.00		6,274.00
MICHIGAN.						
First	422,724.33		422,724.33	19,678.00		19,678.00
Fourth	80,231.71		80,231.71	3,548.00		3,548.00
Total	502,956.04		502,956.04	23,226.00		23,226.00
MISSOURI.						
First	1,348,435.30		1,348,435.30	4,982.04		4,982.04
Sixth	113,353.12		113,353.12	9,724.06		9,724.06
Total	1,461,788.42		1,461,788.42	14,706.10		14,706.10
NEW JERSEY.						
First	9,787.54		9,787.54	324.00		324.00
Fifth	1,229,534.61		1,229,534.61	1,738.00		1,738.00
Total	1,239,322.15		1,239,322.15	2,062.00		2,062.00
NEW YORK.						
First	1,590,419.78		1,590,419.78			
Second	585,213.06		585,213.06	40.00	$9.12	30.88
Third	3,072,966.42		3,072,966.42			
Fourteenth	1,040,251.41		1,040,251.41			
Twenty-first	316,352.26		316,352.26			
Twenty-eighth	859,734.24		859,734.24	2,017.54		2,017.54
Total	7,464,937.17		7,464,937.17	2,057.54	9.12	2,048.42

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A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NORTH CAROLINA.						
Fourth	$1,010.83		$1,010.83			
Fifth	570.03		570.03			
Total	1,580.86		1,580.86			
OHIO.						
First	1,126,418.93		1,126,418.93	$6,416.00		$6,416.00
Tenth	339,256.99		339,256.99	648.00		648.00
Eleventh	212,509.22		212,509.22	5,491.28		5,491.28
Eighteenth	384,295.24		384,295.24	34,537.10		34,537.10
Total	2,062,480.38		2,062,480.38	47,092.38		47,092.38
PENNSYLVANIA.						
First	1,496,064.38		1,496,064.38	10,131.00		10,131.00
Ninth	77,801.78		77,801.78	104.00		104.00
Twelfth	251,278.93		251,278.93	66.00		66.00
Twenty-third	517,944.92		517,944.92	6,452.00		6,452.00
Total	2,343,090.01		2,343,090.01	16,753.00		16,753.00
TENNESSEE.						
Second	6,112.29		6,112.29	524.00		524.00
Fifth	31,567.80		31,567.80	2,296.00		2,296.00
Total	37,680.09		37,680.09	2,820.00		2,820.00
TEXAS.						
Third	52,021.18		52,021.18	1,312.00		1,312.00
Fourth	14,312.55		14,312.55	1,684.00		1,684.00
Total	66,333.73		66,333.73	2,996.00		2,996.00
VIRGINIA.						
Second	1,190.02		1,190.02	242.00		242.00
Sixth	46,242.27		46,242.27	4.00		4.00
Total	47,432.29		47,432.29	246.00		246.00
WISCONSIN.						
First	1,371,569.75		1,371,569.75	2,000.00		2,000.00
Second	210,143.52		210,143.52	2,428.00		2,428.00
Total	1,581,713.27		1,581,713.27	4,428.00		4,428.00

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A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	BANKS AND BANKERS.			COLLECTIONS NOT OTHERWISE HEREIN PROVIDED FOR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First						
Fourth						
Total						
ILLINOIS.						
First				$2.00		$2.00
Fifth						
Eighth				4.00		4.00
Thirteenth						
Total				6.00		6.00
INDIANA.						
Sixth				100.00		100.00
Seventh						
Total				100.00		100.00
IOWA.						
Third						
Fourth						
Total						
KENTUCKY.						
Second				100.00	a$11.80	88.20
Fifth				.77		.77
Sixth						
Seventh						
Eighth						
Total				100.77	11.80	88.97
MICHIGAN.						
First	$1,304.65		$1,304.65	.03		.03
Fourth	314.75		314.75			
Total	1,619.40		1,619.40	.03		.03
MISSOURI.						
First						
Sixth						
Total						
NEW JERSEY.						
First				1.97		1.97
Fifth				32.13		32.13
Total				34.10		34.10
NEW YORK.						
First				3.37		3.37
Second						
Third						
Fourteenth				.67	b.67	
Twenty-first				3.29		3.29
Twenty-eighth	1,182.10		1,182.10	1.80		1.80
Total	1,182.10		1,182.10	9.13	.67	8.46

a Cotton tare.
b Interest on railroad bonds refunded to non-resident aliens.

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A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	BANKS AND BANKERS.			COLLECTIONS NOT OTHERWISE HEREIN PROVIDED FOR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NORTH CAROLINA.						
Fourth						
Fifth						
Total						
OHIO.						
First				$5.99		$5.99
Tenth						
Eleventh						
Eighteenth	$364.56		$364.56			
Total	364.56		364.56	5.99		5.99
PENNSYLVANIA.						
First				5.00	a$5.00	
Ninth						
Twelfth						
Twenty-third				.30	a.30	
Total				5.30	5.30	
TENNESSEE.						
Second						
Fifth				3,448.76		3,448.76
Total				3,448.76		3,448.76
TEXAS.						
Third				198.39		198.39
Fourth				78.37		78.37
Total				276.76		276.76
VIRGINIA.						
Second						
Sixth						
Total						
WISCONSIN.						
First						
Second				.10		.10
Total				.10		.10

a Interest on railroad bonds refunded to non-resident aliens.

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A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First	$9,319.15	$122.65	$9,196.50	$1,892,647.78	$297.58	$1,892,350.20
Fourth	4,815.86	.....	4,815.86	306,767.33	.....	306,767.33
Total	14,135.01	122.65	14,012.36	2,199,415.11	297.58	2,199,117.53
ILLINOIS.						
First	7,449.66	25.00	7,424.66	9,463,818.28	97.68	9,463,720.60
Fifth	2,686.12	.....	2,686.12	18,388,340.56	.....	18,388,340.56
Eighth	2,283.36	13.70	2,269.66	1,693,203.64	13.70	1,693,189.94
Thirteenth	2,486.60	6.62	2,479.98	585,632.83	39.26	585,593.57
Total	14,905.74	45.32	14,860.42	30,130,995.31	150.64	30,130,844.67
INDIANA.						
Sixth	944.61	9.13	935.48	2,705,371.02	9.13	2,705,361.89
Seventh	277.45	.....	277.45	1,433,788.30	.....	1,433,788.30
Total	1,222.06	9.13	1,212.93	4,139,159.32	9.13	4,139,150.19
IOWA.						
Third	1,357.99	.75	1,357.24	165,581.44	110.21	165,471.23
Fourth	2,226.06	.....	2,226.06	353,329.73	.....	353,329.73
Total	3,584.05	.75	3,583.30	518,911.17	110.21	518,800.96
KENTUCKY.						
Second	453.06	.....	453.06	1,122,919.06	367.40	1,122,551.66
Fifth	741.79	.....	741.79	6,683,997.22	827.86	6,683,169.36
Sixth	65.92	.....	65.92	3,714,734.95	4.50	3,714,730.45
Seventh	15,251.85	.....	15,251.85	1,675,739.41	.....	1,675,739.41
Eighth	2,852.40	.....	2,852.40	985,296.48	1,003.38	984,293.10
Total	19,365.02	.....	19,365.02	14,182,687.12	2,203.14	14,180,483.98
MICHIGAN.						
First	1,997.04	.....	1,997.04	1,566,807.79	.....	1,566,807.79
Fourth	570.56	11.20	559.36	207,511.22	51.46	207,459.76
Total	2,567.60	11.20	2,556.40	1,774,319.01	51.46	1,774,267.55
MISSOURI.						
First	4,554.00	6.85	4,547.15	6,583,171.14	42.25	6,583,128.89
Sixth	4,430.03	42.87	4,387.16	1,326,912.43	101.67	1,326,810.76
Total	8,984.03	49.72	8,934.31	7,910,083.57	143.92	7,909,939.65
NEW JERSEY.						
First	596.39	13.70	582.69	148,082.84	13.70	148,069.14
Fifth	1,307.22	.....	1,307.22	3,924,163.64	.....	3,924,163.64
Total	1,903.61	13.70	1,889.91	4,072,246.48	13.70	4,072,232.78
NEW YORK.						
First	1,482.99	.....	1,482.99	3,384,638.73	.....	3,384,638.73
Second	12,691.46	.....	12,691.46	1,569,587.68	9.12	1,569,578.56
Third	136.19	.....	136.19	5,601,823.00	1,159.34	5,600,663.66
Fourteenth	3,870.35	12.50	3,857.85	1,676,205.65	9,347.92	1,666,857.73
Twenty-first	7,472.76	20.80	7,451.96	1,084,647.33	107.21	1,084,540.12
Twenty-eighth	1,107.43	12.50	1,094.93	2,100,300.56	17.90	2,100,282.66
Total	26,761.18	45.80	26,715.38	15,417,202.95	10,641.49	15,406,561.46

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A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NORTH CAROLINA.						
Fourth	$3, 112. 86	.....	$3, 112. 86	$1, 035, 053. 39	$191. 91	$1, 034, 861. 48
Fifth	5, 469. 35	.....	5, 469. 35	1, 150, 115. 36	28. 53	1, 150, 086. 83
Total	8, 582. 21	.....	8, 582. 21	2, 185, 168. 75	220. 44	2, 184. 948. 31
OHIO.						
First	1, 474. 87	.....	1, 474. 87	10, 202, 724. 94	.....	10, 202, 724. 94
Tenth	2, 709. 54	$6. 25	2, 703. 29	603, 636. 47	6. 25	603, 630. 22
Eleventh	495. 44	.....	495. 44	747. 419. 50	.....	747, 419. 50
Eighteenth	418. 28	13. 70	404. 58	892, 532. 07	13. 70	892, 518. 37
Total	5, 098. 13	19. 95	5, 078. 18	12, 446, 312. 98	19. 95	12, 446, 293. 03
PENNSYLVANIA.						
First	3, 639. 00	.....	3, 639. 00	3, 044, 303. 82	4, 961. 95	3, 039, 351. 87
Ninth	297. 13	13. 70	283. 43	1, 794, 016. 25	60. 92	1, 793, 955. 33
Twelfth	291. 99	.....	291. 99	522, 279. 15	.....	522, 279. 15
Twenty-third	1, 222. 02	.....	1, 222. 02	2, 956, 760. 52	15, 595. 63	2, 941, 164. 89
Total	5, 450. 14	13. 70	5, 436. 44	8, 317, 359. 74	20, 608. 50	8, 296, 751. 24
TENNESSEE.						
Second	2, 829. 90	3. 60	2, 826. 30	121, 682. 51	94. 14	121, 588. 37
Fifth	6, 177. 33	.....	6, 177. 33	887, 607. 83	893. 98	886, 713. 85
Total	9, 006. 63	3. 00	9, 003. 63	1, 009, 290. 34	988. 12	1, 008, 302. 22
TEXAS.						
Third	380. 78	6. 25	374. 53	128, 920. 16	6. 25	128, 913. 91
Fourth	1, 158. 19	.....	1, 158. 19	83, 007. 21	55. 12	82, 952. 09
Total	1, 538. 97	6. 25	1, 532. 72	211, 927. 37	61. 37	211, 866. 00
VIRGINIA.						
Second	116. 03	.....	116. 03	1, 846, 379. 25	.....	1, 846, 379. 25
Sixth	3, 151. 37	14. 70	3, 136. 67	1, 406, 786. 47	358. 36	1, 406, 428. 11
Total	3, 267. 40	14. 70	3, 252. 70	3, 253, 165. 72	358. 36	3, 252, 807. 36
WISCONSIN.						
First	1, 710. 57	12. 50	1, 698. 07	2, 617, 480. 46	155. 57	2, 617, 324. 89
Second	1, 154. 84	12. 56	1, 142. 28	367, 965. 63	18. 28	367, 947. 35
Total	2, 865. 41	25. 06	2, 840. 35	2, 985, 446. 09	173. 85	2, 985, 272. 24

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A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL

	STATES AND TERRITORIES.	DISTILLED SPIRITS.			
		Spirits distilled from apples, peaches, or grapes, per gallon, 90 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.
1	Alabama	$1,093.65	$110.76	$100.00	$200.00
2	Arkansas	1,085.34	46,741.06	.....	.....
3	California	328,050.88	328,274.10	9,400.02	5,400.00
4	Colorado	.....	.....	433.33	200.00
5	Connecticut	28,104.26	76,025.16	2,566.68	400.00
6	Florida	.....	.....	.....	.....
7	Georgia	2,941.71	268,310.69	475.00	200.00
8	Illinois	4,450.76	26,295,177.67	7,908.34	6,400.00
9	Indiana	6,271.78	3,224,643.60	1,433.34	400.00
10	Iowa	635.05	64,424.45	808.33	.....
11	Kansas	981.00	.....	183.33	.....
12	Kentucky	38,852.17	12,192,052.55	3,749.99	3,408.33
13	Louisiana	868.02	.....	1,724.99	1,850.00
14	Maryland	23,132.10	1,250,137.43	4,458.33	5,000.00
15	Massachusetts	.....	1,023,706.49	3,933.34	4,016.67
16	Michigan	.....	243.90	350.00	800.00
17	Minnesota	.....	.....	2,854.16	200.00
18	Missouri	2,346.50	2,638,389.17	4,025.00	5,083.34
19	Montana	.....	.....	300.00	.....
20	Nebraska	.....	2,438,847.71	733.33	200.00
21	New Hampshire	322.65	22,804.20	8.33	.....
22	New Jersey	75,698.51	313,231.50	2,325.01	258.33
23	New Mexico	1,666.80	9.00	391.66	.....
24	New York	139,044.08	1,550,527.54	18,025.00	14,333.34
25	North Carolina	35,845.32	473,391.08	850.00	116.67
26	Ohio	12,857.92	7,604,784.48	6,054.15	9,233.34
27	Oregon	702.22	7,271.10	675.00	200.00
28	Pennsylvania	22,445.69	2,177,316.25	13,241.68	11,600.00
29	South Carolina	445.50	42,409.64	25.00	.....
30	Tennessee	11,648.95	741,400.51	1,000.00	400.00
31	Texas	1,151.10	7,251.30	1,275.00	400.00
32	Virginia	52,448.46	136,051.80	783.34	1,600.00
33	West Virginia	6,205.77	162,849.89	308.33	200.00
34	Wisconsin	.....	523,258.15	3,216.67	2,600.00
	Total	799,296.19	63,609,641.18	93,616.68	74,700.02
	Collections for fiscal year ended June 30, 1887	1,090,379.07	59,551,972.59	92,908.44	83,691.68

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REVENUE BY STATES AND TERRITORIES.

DISTILLED SPIRITS.						
Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles, containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles, containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	
.....	.....	.....	$22,503.37	$2,862.49	.....	1
.....	.....	.....	21,145.91	3,475.03	.....	2
.....	.....	.....	309,091.01	32,541.68	$195.84	3
.....	.....	.....	69,668.80	6,083.33	.....	4
.....	.....	.....	109,567.68	7,899.99	25.00	5
.....	.....	.....	7,509.99	1,658.33	.....	6
.....	.....	.....	39,821.70	5,175.93	108.33	7
.....	.....	.....	298,869.38	23,458.37	208.34	8
.....	.....	.....	156,264.00	6,220.83	.....	9
.....	.....	.....	71,582.58	3,925.00	.....	10
.....	.....	.....	33,287.55	510.41	156.25	11
.....	.....	.....	83,641.42	21,108.34	62.50	12
.....	.....	.....	137,681.46	12,691.68	.....	13
.....	.....	.....	169,427.13	15,325.02	37.50	14
.....	.....	.....	147,572.08	19,891.69	16.67	15
.....	.....	.....	143,920.84	4,441.66	.....	16
.....	.....	.....	68,750.12	6,691.65	.....	17
.....	.....	.....	142,362.70	18,970.86	41.67	18
.....	.....	.....	54,607.28	6,237.51	.....	19
.....	.....	.....	73,662.54	5,275.02	.....	20
.....	.....	.....	50,398.43	1,141.67	.....	21
.....	.....	.....	185,369.91	6,183.33	83.33	22
.....	.....	.....	37,301.11	3,508.34	.....	23
.....	.....	.....	812,163.39	79,051.10	4.17	24
.....	.....	.....	32,389.89	2,141.70	29.17	25
.....	.....	.....	312,326.59	30,475.05	100.00	26
.....	.....	.....	51,113.36	5,070.84	.....	27
.....	.....	.....	314,583.04	32,883.38	45.84	28
.....	.....	.....	22,130.21	1,641.67	.....	29
.....	.....	.....	41,098.97	5,070.52	.....	30
.....	.....	.....	70,460.49	4,900.00	.....	31
.....	.....	.....	58,999.64	3,716.67	.....	32
.....	.....	.....	17,686.70	800.00	.....	33
.....	.....	.....	164,041.72	11,100.00	29.16	34
.....	.....	.....	4,331,040.99	392,129.08	1,143.77	
.....	.....	.....	4,587,268.21	416,304.66	860.86	

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A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.
		Stills, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.
1	Alabama	.....	.....	$26, 870. 27	$13, 481. 69
2	Arkansas	.....	.....	72, 447. 33	6, 095. 08
3	California	$680. 00	$142. 00	1, 013, 775. 53	464, 977. 39
4	Colorado	.....	.....	76, 385. 46	36, 548. 17
5	Connecticut	60. 00	.....	224, 648. 77	131, 786. 72
6	Florida	.....	.....	9, 258. 32	328, 490. 88
7	Georgia	370. 00	.....	317, 403. 36	6, 690. 97
8	Illinois	360. 00	319. 90	26, 637, 152. 76	639, 081. 36
9	Indiana	.....	9. 50	3, 395, 243. 05	149, 315. 55
10	Iowa	.....	23. 20	141, 398. 61	141, 780. 06
11	Kansas	120. 00	.....	35, 238. 54	59, 122. 09
12	Kentucky	100. 00	592. 50	12, 343, 567. 80	88, 481. 12
13	Louisiana	.....	.....	154, 816. 15	114, 607. 06
14	Maryland	120. 00	56. 80	1, 467, 694. 31	301, 952. 29
15	Massachusetts	20. 00	798. 90	1, 199, 955. 84	302, 619. 10
16	Michigan	.....	.....	149, 756. 40	374, 786. 19
17	Minnesota	.....	.....	78, 495. 93	100, 131. 27
18	Missouri	20. 00	57. 40	2, 811, 296. 64	195, 239. 76
19	Montana	.....	.....	61, 144. 79	5, 091. 82
20	Nebraska	.....	24. 80	2, 518, 743. 40	57, 042. 17
21	New Hampshire	.....	.....	74, 675. 28	33, 524. 93
22	New Jersey	100. 00	.....	583, 249. 92	199, 445. 40
23	New Mexico	.....	.....	42, 876. 91	339. 93
24	New York	80. 00	36. 50	2, 613, 259. 12	3, 510, 820. 99
25	North Carolina	20. 00	.....	544, 783. 83	9, 768. 07
26	Ohio	240. 00	24. 20	7, 976, 095. 73	926, 549. 09
27	Oregon	.....	.....	65, 032. 52	10, 749. 10
28	Pennsylvania	100. 00	43. 60	2, 572, 209. 48	2, 923, 774. 73
29	South Carolina	.....	.....	66, 652. 02	2, 803. 65
30	Tennessee	.....	33. 80	300, 652. 75	13, 078. 04
31	Texas	.....	.....	85, 437. 89	18, 068. 71
32	Virginia	.....	.....	253, 509. 91	116, 750. 07
33	West Virginia	.....	31. 40	188, 082. 09	135, 342. 15
34	Wisconsin	20. 00	.....	704, 265. 70	215, 894. 35
	Total	2, 410. 00	2, 188. 50	69, 306, 166. 41	11, 534, 179. 95
	Collections for fiscal year ended June 30, 1887	2, 860. 00	3, 076. 20	65, 829, 321. 71	11, 364, 916. 33

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INTERNAL REVENUE, ETC.—Continued.

TOBACCO.						
Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	Snuff of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.	Dealers in leaf-tobacco (special tax), $12.	
$6.00		$224.00		$13.80		1
		125.50		6,113.72	$10.00	2
2,251.65		2,368.50	$474.56	26,310.21	341.50	3
		592.00		951.38	62.00	4
		2,302.00	110.35	1,054.59	806.00	5
686.54		1,387.00		843.23	275.00	6
6.00		162.50		14,961.64		7
172.50		7,927.60	4,800.24	538,179.86	580.50	8
		2,804.74		8,802.60	501.00	9
		1,708.50	56.00	32,712.35	36.00	10
		1,234.00		4,090.72		11
		1,359.00	14.96	1,398,554.89	10,365.43	12
15,414.16		786.50	2,865.60	156,688.02	275.50	13
62,475.90		4,599.50	238,499.90	675,151.37	1,131.00	14
774.17		3,281.50	3,800.49	22,615.12	463.00	15
464.30		3,714.50		770 318.50	171.00	16
3.50		1,272.50		2,018.80	36.00	17
10.95		3,837.00	4,039.72	3,359,946.08	678.00	18
		155.50		100.84		19
		1,143.00		2,172.06	24.00	20
2.05		695.00	.80	314.10	12.00	21
3.05		4,914.50	225,517.72	1,772,084.70	122.00	22
		38.50		.80		23
398,789.10		29,562.50	11,832.54	1,191,700.91	5,894.00	24
227,692.78		210.50	2,844.00	1,362,819.57	2,950.00	25
5,540.40		8,857.50	1,444.30	1,326,231.55	3,330.00	26
6.00		263.00		1,698.08	90.00	27
723.46		24,953.50	75,346.50	224,672.80	3,825.75	28
4.00		82.50		1,822.16		29
		238.00	141.91	117,150.56	2,442.60	30
4.38		373.00		1,179.88	12.00	31
216,329.16		973.00	22,951.94	2,566,057.48	4,695.76	32
		628.00		130,992.20	206.00	33
3.00		3,623.25	217.60	435,709.48	1,048.00	34
961,363.05		116,398.09	594,959.13	16,154,049.05	40,384.04	
792,247.20	$32.40	113,340.00	524,942.26	15,995,019.46	46,768.24	

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A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	STATES AND TERRITORIES.	TOBACCO.			
		Dealers in leaf-tobacco (purchased in the hand, etc.), not exceeding 25,000 pounds (special tax), $5.	Retail dealers in leaf-tobacco, annual sales not over $500 (special tax), $250.	Retail dealers in leaf-tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 30 cents.	Dealers in manufactured tobacco (special tax), $2.40.
1	Alabama	$2.50			$21,669.21
2	Arkansas				18,179.40
3	California				42,078.30
4	Colorado				14,984.50
5	Connecticut	69.16			26,054.74
6	Florida	15.00			7,669.40
7	Georgia				28,743.11
8	Illinois	50.84			88,579.97
9	Indiana	47.49			44,604.42
10	Iowa				36,689.70
11	Kansas				36,164.55
12	Kentucky	1,916.46			26,327.80
13	Louisiana				32,995.00
14	Maryland	177.50			38,632.60
15	Massachusetts	24.16			42,621.30
16	Michigan	12.00			43,928.80
17	Minnesota				23,264.30
18	Missouri	39.17			49,017.60
19	Montana				9,487.00
20	Nebraska				30,046.40
21	New Hampshire				26,864.60
22	New Jersey				42,582.00
23	New Mexico				5,539.20
24	New York	31.68			156,760.04
25	North Carolina	218.38			21,717.80
26	Ohio	410.14			81,264.08
27	Oregon	2.50			12,849.10
28	Pennsylvania	375.86			124,096.41
29	South Carolina	5.42			16,425.30
30	Tennessee	473.92			21,745.33
31	Texas				85,690.90
32	Virginia	291.86			19,532.90
33	West Virginia	120.65			11,498.60
34	Wisconsin	58.35	$218.75		34,990.53
	Total	4,343.04	218.75		1,268,294.89
	Collections for fiscal year ended June 30, 1887	4,685.39	437.51		1,245,412.65

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OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.					
Manufacturers of tobacco (special tax), $6.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), $30.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $6.60.	Total collections on tobacco.
					$35,347.20
$27.50		$12.50			30,563.70
25.50		30.00	$13.80	$49.80	538,921.21
			6.60	8.10	53,152.75
8.50		108.75	57.00	16.80	162,374.61
8.50				9.90	339,385.45
65.00		132.50	14.40	5.40	50,781.52
135.00		333.75	303.00	60.60	1,275,205.22
77.50		71.25	73.20	23.10	206,320.85
12.00		30.00	6.60	24.30	213,055.51
6.00		67.50		31.20	100,722.06
416.50		35.00	48.60	5.40	1,527,519.16
246.00		163.75	95.40	39.60	324,176.59
75.50			100.80	3.60	1,322,799.96
30.00		593.75	242.40	62.10	377,127.09
49.00		478.75	245.30	25.20	1,094,193.54
24.00		51.25	66.00	5.40	126,873.02
341.00		85.00	61.20	12.90	3,613,308.38
2.25	$45.00			7.20	14,889.61
		31.25			90,458.88
		225.00	219.00	15.00	61,872.48
60.00		630.63	294.00	20.70	2,245,674.70
		1.25			5,919.68
745.00	60.00	1,253.65	1,199.40	246.90	5,308,996.71
1,054.00		898.75	42.60	5.40	1,630,221.85
199.50		637.50	593.40	118.35	2,355,175.81
		28.75		7.50	25,694.03
189.25		456.25	1,254.60	182.70	3,379,851.81
18.00					21,161.03
274.00		128.75			155,682.11
12.00				3.15	55,344.02
910.50		126.25	1.20		2,948,620.12
68.00		6.25		5.40	278,867.25
51.00		162.50	169.80	27.00	692,173.61
5,125.00	105.00	6,880.53	5,108.30	1,022.70	30,662,431.52
5,563.75	177.50	7,358.14	6,027.80	1,138.50	30,108,067.13

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A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	STATES AND TERRITORIES.	FERMENTED LIQUORS.					
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $60.	Total collections on fermented liquors.
1	Alabama	$13,643.75	.....	$100.00	$731.67	$1,118.33	$15,593.75
2	Arkansas	.....	.....	.....	366.25	470.83	837.08
3	California	607,051.69	$4,787.50	8,541.67	5,502.49	6,700.01	632,583.36
4	Colorado	136,839.54	366.67	1,600.00	1,696.67	2,858.33	143,361.21
5	Connecticut	240,819.14	150.00	2,158.32	3,302.58	7,108.36	253,538.40
6	Florida	.....	.....	.....	120.83	250.00	370.83
7	Georgia	4,320.22	.....	100.00	1,224.17	1,662.50	7,306.89
8	Illinois	1,764,383.83	868.76	9,833.34	13,596.75	14,239.83	1,802,922.51
9	Indiana	438,851.79	200.00	4,733.34	4,002.54	5,397.93	453,185.60
10	Iowa	148,251.97	1,200.00	3,600.00	4,999.19	2,445.84	160,497.00
11	Kansas	13,107.27	50.00	300.00	2,266.66	1,150.01	16,873.94
12	Kentucky	279,244.55	95.83	2,883.33	2,099.16	1,537.50	285,860.37
13	Louisiana	115,264.29	.....	400.00	3,621.68	1,610.42	120,896.39
14	Maryland	586,598.47	900.00	3,983.34	2,590.00	2,689.57	596,761.38
15	Massachusetts	940,753.72	175.00	2,950.00	6,390.91	9,672.90	959,942.53
16	Michigan	482,860.81	1,420.83	8,050.01	3,849.40	6,774.99	502,956.04
17	Minnesota	283,487.31	1,412.50	7,754.18	3,076.69	6,347.90	302,078.58
18	Missouri	1,445,338.41	962.50	4,250.00	3,808.33	7,429.18	1,461,788.42
19	Montana	59,394.83	1,862.49	2,025.00	1,106.65	2,541.66	66,930.63
20	Nebraska	155,750.97	866.67	2,625.00	2,256.66	6,241.69	167,740.99
21	New Hampshire	316,938.32	.....	500.00	4,825.84	2,570.85	324,835.01
22	New Jersey	1,217,348.04	745.83	3,691.67	7,482.43	10,054.18	1,239,322.15
23	New Mexico	5,602.19	795.84	358.33	408.33	2,004.17	9,168.86
24	New York	7,380,142.52	2,537.52	24,466.66	33,421.70	24,368.77	7,464,937.17
25	North Carolina	.....	.....	.....	793.35	787.51	1,580.86
26	Ohio	2,031,186.59	725.00	12,366.66	5,483.37	12,718.76	2,062,480.38
27	Oregon	75,999.93	2,533.32	2,683.34	1,318.35	1,208.34	83,748.28
28	Pennsylvania	2,293,392.44	4,962.50	20,500.03	10,176.70	14,058.34	2,343,090.01
29	South Carolina	11,599.48	.....	100.00	161.65	400.00	12,261.13
30	Tennessee	35,869.28	.....	200.00	423.32	1,187.49	37,680.09
31	Texas	47,124.16	225.00	400.00	10,532.50	8,052.07	66,333.73
32	Virginia	45,574.75	50.00	100.00	661.69	1,045.85	47,432.29
33	West Virginia	95,558.52	50.00	641.67	989.16	375.00	97,614.35
34	Wisconsin	1,556,904.12	2,141.67	13,183.34	5,008.32	4,475.82	1,581,713.27
	Total	22,829,202.90	30,085.43	145,079.23	148,295.99	171,554.93	23,324,218.48
	Collections for fiscal year ended June 30, 1887	21,387,411.79	34,577.23	152,775.01	177,148.13	170,275.33	21,922,187.49

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OF INTERNAL REVENUE, ETC.—Continued.

OLEOMARGARINE.							
Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine commencing business subsequent to the 30th day of June in any year (special tax), $500.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
				$606.00		$606.00	1
				728.00	$1,212.24	1,940.24	2
							3
$5,327.36		$600.00		464.00	760.00	7,151.36	4
124,532.10		3,550.00	$1,000.00	17,098.00	6,560.00	152,740.10	5
				80.66	240.00	320.66	6
				299.88	360.00	659.88	7
354,689.08		3,600.00	1,500.00	30,854.00	10,180.00	400,803.08	8
78,535.76		600.00		2,472.00	1,480.00	83,087.76	9
				136.00	240.00	376.00	10
37,768.54		1,200.00		1,632.00	40.00	40,640.54	11
				4,354.00	1,920.00	6,274.00	12
				800.00	920.00	1,720.00	13
				582.00	440.00	1,022.00	14
12,983.24		600.00		18,462.00	10,280.00	42,325.24	15
				11,226.00	12,000.00	23,226.00	16
							17
4.10				7,162.00	7,540.00	14,706.10	18
				344.00	2,100.00	2,444.00	19
				398.00	480.00	878.00	20
				1,946.00	540.00	2,486.00	21
				1,582.00	480.00	2,062.00	22
				470.00	560.00	1,030.00	23
1,993.54				64.00		2,057.54	24
							25
29,970.38		1,200.00	1,500.00	11,682.00	2,740.00	47,092.38	26
				256.00	900.00	1,156.00	27
7,571.00		1,800.00		5,182.00	2,200.00	16,753.00	28
							29
				1,500.00	1,320.00	2,820.00	30
				596.00	2,400.00	2,996.00	31
				246.00		246.00	32
				92.00		92.00	33
				1,944.00	2,484.00	4,428.00	34
653,355.10		13,150.00	4,000.00	123,258.54	70,376.24	864,139.88	
435,924.04		13,200.00	18,500.00	154,924.00	101,400.00	723,948.04	

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A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	STATES AND TERRITORIES.	BANKS AND BANKERS.				Total collections not otherwise herein provided for.
		Circulation issued by any bank, etc., or person, per month, ¼ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, ⅛ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	
1	Alabama					
2	Arkansas					
3	California					
4	Colorado					
5	Connecticut					$5,518.04
6	Florida					.60
7	Georgia					.20
8	Illinois					6.09
9	Indiana					100.00
10	Iowa					
11	Kansas					
12	Kentucky					100.77
13	Louisiana					185.50
14	Maryland					17.51
15	Massachusetts			$68.20	$68.20	13.50
16	Michigan			1,619.40	1,619.40	.03
17	Minnesota					
18	Missouri					
19	Montana					
20	Nebraska					
21	New Hampshire			968.29	968.29	
22	New Jersey					34.10
23	New Mexico					
24	New York	$200.50		981.60	1,182.10	9.13
25	North Carolina					
26	Ohio			364.56	364.56	5.99
27	Oregon					
28	Pennsylvania					5.30
29	South Carolina					22.76
30	Tennessee					3,448.76
31	Texas					276.76
32	Virginia					
33	West Virginia					
34	Wisconsin					.10
	Total	200.50		4,002.05	4,202.55	9,745.05
	Collections for fiscal year ended June 30, 1887			4,288.37	4,288.37	21,506.41

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OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.							
Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
				$1.77	$1,198.66	$1,200.43	1
			$753.43			753.43	2
$2,430.77		$438.60	11,196.90	5.00	63.74	14,135.01	3
2.41						2.41	4
7.94		160.16	4,372.50	3.44	1,344.34	5,888.38	5
							6
428.48			3,624.07	183.71	285.11	4,521.37	7
43.18	$100.00	5,618.67	6,671.50	192.83	2,279.56	14,905.74	8
10.74		402.35	145.50	19.66	643.81	1,222.06	9
1,152.89		921.00	1,119.92	1.05	389.19	3,584.05	10
10.63		218.93	30.65	.11	113.75	374.07	11
2,178.96		367.19	15,563.44	825.92	429.51	19,365.02	12
9.90		1,027.51	913.47	2.85	166.75	2,120.48	13
31.29		198.75	825.00	26.99		1,082.03	14
5.64		450.00		.43	183.31	639.38	15
69.79		1,366.40	445.00	39.34	647.07	2,567.60	16
		125.00	2,800.00		119.62	3,044.62	17
1,034.37		3,292.86	235.00	8.88	4,412.92	8,984.03	18
3.40		250.00	172.95			426.35	19
3.23		399.88	45.00			448.11	20
3.75		840.00	703.35	1.62	608.58	2,157.30	21
317.84		16.15	1,366.30	9.02	194.30	1,903.61	22
2.38			19.87	.49	37.00	59.74	23
709.89	25.00	14,289.88	11,664.84	2.90	68.67	26,761.18	24
422.95			1,351.02	80.21	6,728.03	8,582.21	25
611.91		433.48	3,509.89	6.73	536.17	5,098.13	26
			579.50		30.60	610.10	27
151.98	115.50	305.05	4,223.64	37.20	616.77	5,450.14	28
26.59		116.30	68.45	205.50	1,942.41	2,359.25	29
9,006.63						9,006.63	30
876.88		100.00	301.14	8.91	252.04	1,538.97	31
977.45	17.23	1,449.41	817.68	5.63		3,267.40	32
114.63		441.90			66.44	622.97	33
6.74		303.76	2,544.02	1.89	9.00	2,865.41	34
20,653.24	257.73	33,533.18	76,064.03	1,672.08	23,367.35	155,547.61	
20,792.62	110.56	19,965.02	137,027.96	2,709.18	29,599.49	220,204.83	

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A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE AND THE AMOUNTS REFUNDED IN THE SEVERAL STATES AND TERRITORIES.

STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$26,870.27	$53.45	$26,816.82	$35,347.20	a$620.10	$34,727.10
Arkansas	72,447.33	.....	72,447.33	30,563.70	.....	30,563.70
California	1,013,775.53	86.03	1,013,689.50	538,921.21	88.90	538,832.31
Colorado	76,385.46	.....	76,385.46	53,152.75	.....	53,152.75
Connecticut	224,648.77	89.41	224,559.36	162,374.61	96.00	162,278.61
Florida	9,258.32	.....	9,258.32	339,385.45	.....	339,385.45
Georgia	317,403.36	b96.33	317,307.03	50,781.52	28.96	50,752.56
Illinois	26,637,152.76	63.25	26,637,089.51	1,275,205.22	42.07	1,275,163.15
Indiana	3,395,243.05	.....	3,395,243.05	206,320.85	.....	206,320.85
Iowa	141,398.61	95.31	141,303.30	213,055.51	14.15	213,041.36
Kansas	35,238.54	.....	35,238.54	100,722.06	.....	100,722.06
Kentucky	12,343,567.80	2,039.03	12,341,528.77	1,527,519.16	152.31	1,527,366.85
Louisiana	154,816.15	c5,856.40	148,959.75	324,176.59	.....	324,176.59
Maryland	1,467,694.31	d2,583.77	1,465,110.54	1,322,799.96	.....	1,322,799.96
Massachusetts	1,199,955.84	9.21	1,199,946.63	377,127.09	.....	377,127.09
Michigan	149,756.40	.....	149,756.40	1,094,193.54	40.26	1,094,153.28
Minnesota	78,495.93	.....	78,495.93	126,873.02	.....	126,873.02
Missouri	2,811,296.64	.....	2,811,296.64	3,613,308.38	94.20	3,613,214.18
Montana	61,144.79	.....	61,144.79	14,889.61	.....	14,889.61
Nebraska	2,518,743.40	.....	2,518,743.40	90,458.88	.....	90,458.88
New Hampshire	74,675.28	.....	74,675.28	61,872.48	.....	61,872.48
New Jersey	583,249.92	.....	583,249.92	2,245,674.70	.....	2,245,674.70
New Mexico	42,876.91	.....	42,876.91	5,919.68	.....	5,919.68
New York	2,613,259.12	e1,218.94	2,612,040.18	5,308,996.71	f9,366.96	5,299,629.75
North Carolina	544,783.83	56.14	544,727.69	1,630,221.85	g164.30	1,630,057.55
Ohio	7,976,095.73	.....	7,976,095.73	2,355,175.81	.....	2,355,175.81
Oregon	65,032.52	.....	65,032.52	25,694.03	.....	25,694.03
Pennsylvania	2,572,209.48	h4,949.71	2,567,259.77	3,379,851.81	i15,639.79	3,364,212.02
South Carolina	66,652.02	13.24	66,638.78	21,161.03	.....	21,161.03
Tennessee	800,652.75	985.12	799,667.63	155,682.11	.....	155,682.11
Texas	85,437.89	55.12	85,382.77	55,344.02	.....	55,344.02
Virginia	253,599.91	341.58	253,258.33	2,948,620.12	k2.08	2,948,618.04
West Virginia	188,082.09	.....	188,082.09	278,867.25	.....	278,867.25
Wisconsin	704,265.70	143.07	704,122.63	692,173.61	5.72	692,167.89
Total	69,306,166.41	18,735.11	69,287,431.30	30,662,431.52	26,355.80	30,636,075.72
Collections for fiscal year ended June 30, 1887	65,829,321.71	63,246.09	65,766,075.62	30,108,067.13	24,357.04	30,083,710.09

a Cotton tare.
b Including $19.80 special taxes of manufacturers.
c Interest on railroad bonds (claim from Mississippi).
d Interest on railroad bonds refunded to non-resident aliens.
e Including $1,159.34 judgment for damages.
f Including $9,275.15 interest on railroad bonds refunded to non-resident aliens.
g Amount twice paid in compromise.
h Including $4,847.80 interest on railroad bonds refunded to non-resident aliens.
i Including $15,556.63 interest on railroad bonds refunded to non-resident aliens.
k Excess in collector's account.

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A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$15,593.75		$15,593.75	$606.00		$606.00
Arkansas	837.08		837.08	1,940.24		1,940.24
California	632,583.36		632,583.36			
Colorado	143,361.21		143,361.21	7,151.36		7,151.36
Connecticut	253,538.40		253,538.40	152,740.10		152,740.10
Florida	370.83		370.83	320.66		320.66
Georgia	7,306.89		7,306.89	659.88		659.88
Illinois	1,802,922.51		1,802,922.51	400,803.08		400,803.08
Indiana	453,185.60		453,185.60	83,087.76		83,087.76
Iowa	160,497.00		160,497.00	376.00		376.00
Kansas	16,873.94		16,873.94	40,640.54		40,640.54
Kentucky	285,860.37		285,860.37	6,274.00		6,274.00
Louisiana	120,896.39		120,896.39	1,720.00		1,720.00
Maryland	596,761.38		596,761.38	1,022.00		1,022.00
Massachusetts	959,942.53		959,942.53	42,325.24		42,325.24
Michigan	502,956.04		502,956.04	23,226.00		23,226.00
Minnesota	302,078.58		302,078.58			
Missouri	1,461,788.42		1,461,788.42	14,706.10		14,706.10
Montana	66,930.63		66,930.63	2,444.00		2,444.00
Nebraska	167,740.99		167,740.99	878.00		878.00
New Hampshire	324,835.01		324,835.01	2,486.00		2,486.00
New Jersey	1,239,322.15		1,239,322.15	2,062.00		2,062.00
New Mexico	9,168.86		9,168.86	1,030.00		1,030.00
New York	7,464,937.17		7,464,937.17	2,057.54	$9.12	2,048.42
North Carolina	1,580.86		1,580.86			
Ohio	2,062,480.38		2,062,480.38	47,092.38		47,092.38
Oregon	83,743.28		83,743.28	1,156.00		1,156.00
Pennsylvania	2,343,090.01		2,343,090.01	16,753.00		16,753.00
South Carolina	12,261.13		12,261.13			
Tennessee	37,680.09		37,680.09	2,820.00		2,820.00
Texas	66,333.73		66,333.73	2,996.00		2,996.00
Virginia	47,432.29		47,432.29	246.00		246.00
West Virginia	97,614.35		97,614.35	92.00		92.00
Wisconsin	1,581,713.27		1,581,713.27	4,428.00		4,428.00
Total	23,324,218.48		23,324,218.48	864,139.88	9.12	864,130.76
Collections for fiscal year ended June 30, 1887	21,922,187.49	$3,974.59	21,918,212.90	723,948.04	1.60	723,946.44

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A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	BANKS AND BANKERS.			COLLECTIONS NOT OTHERWISE HEREIN PROVIDED FOR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama						
Arkansas						
California						
Colorado						
Connecticut				$5,518.04		$5,518.04
Florida				.60		.60
Georgia				.20	a$0.20	
Illinois				6.00		6.00
Indiana				100.00		100.00
Iowa						
Kansas						
Kentucky				100.77	b11.80	88.97
Louisiana				185.50	c185.50	
Maryland				17.51	d17.51	
Massachusetts	$68.20		$68.20	13.50		13.50
Michigan	1,619.40		1,619.40	.03		.03
Minnesota						
Missouri						
Montana						
Nebraska						
New Hampshire	968.29		968.29			
New Jersey				34.10		34.10
New Mexico						
New York	1,182.10		1,182.10	9.13	d.67	8.46
North Carolina						
Ohio	364.56		364.56	5.99		5.99
Oregon						
Pennsylvania				5.30	d5.30	
South Carolina				22.76		22.76
Tennessee				3,448.76		3,448.76
Texas				276.76		276.76
Virginia						
West Virginia						
Wisconsin				.10		.10
Total	4,202.55		4,202.55	9,745.05	220.98	9,524.07
Collections for fiscal year ended June 30, 1887	4,288.37		4,288.37	21,506.41	3,975.87	17,530.54

a Part of manufacturer's special tax. b Cotton tare. c $16.55 cost erroneously deposited and $168.95 interest on railroad bonds (claim from Mississippi). d Interest on railroad bonds refunded to non-resident aliens.

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A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$1,200.43	.....	$1,200.43	$79,617.65	$673.55	$78,944.10
Arkansas	753.43	.....	753.43	106,541.78	.....	106,541.78
California	14,135.01	$122.65	14,012.36	2,199,415.11	297.58	2,199,117.53
Colorado	2.41	.....	2.41	280,053.19	.....	280,053.19
Connecticut	5,888.38	138.27	5,750.11	804,708.30	323.68	804,384.62
Florida	.....	.....	.....	349,335.86	.....	349,335.86
Georgia	4,521.37	27.40	4,493.97	380,673.22	152.89	380,520.33
Illinois	14,905.74	45.32	14,860.42	30,130,995.31	150.64	30,130,844.67
Indiana	1,222.06	9.13	1,212.93	4,139,159.32	9.13	4,139,150.19
Iowa	3,584.05	.75	3,583.30	518,911.17	110.21	518,800.96
Kansas	374.07	3.20	370.87	193,849.15	3.20	193,845.95
Kentucky	19,365.02	.....	19,365.02	14,182,687.12	2,203.14	14,180,483.98
Louisiana	2,120.48	.....	2,120.48	603,915.11	6,041.90	597,873.21
Maryland	1,082.03	13.70	1,068.33	3,389,377.19	2,614.98	3,386,762.21
Massachusetts	639.38	.....	639.38	2,580,071.78	9.21	2,580,062.57
Michigan	2,567.60	11.20	2,556.40	1,774,319.01	51.46	1,774,267.55
Minnesota	3,044.62	.....	3,044.62	510,492.15	.....	510,492.15
Missouri	8,984.03	49.72	8,934.31	7,910,083.57	143.92	7,909,939.65
Montana	426.35	.....	426.35	145,835.38	.....	145,835.38
Nebraska	448.11	.....	448.11	2,778,269.38	.....	2,778,269.38
New Hampshire	2,157.30	.....	2,157.30	466,994.36	.....	466,994.36
New Jersey	1,903.61	13.70	1,889.91	4,072,246.48	13.70	4,072,232.78
New Mexico	59.74	13.70	46.04	59,055.19	13.70	59,041.49
New York	26,761.18	45.80	26,715.38	15,417,202.95	10,641.49	15,406,561.46
North Carolina	8,582.21	.....	8,582.21	2,185,168.75	220.44	2,184,948.31
Ohio	5,098.13	19.95	5,078.18	12,446,312.98	19.95	12,446,293.03
Oregon	610.10	.....	610.10	176,235.93	.....	176,235.93
Pennsylvania	5,450.14	13.70	5,436.44	8,317,359.74	20,608.50	8,296,751.24
South Carolina	2,359.25	.....	2,359.25	102,456.19	13.24	102,442.95
Tennessee	9,006.63	3.00	9,003.63	1,009,290.34	988.12	1,008,302.22
Texas	1,538.97	6.25	1,532.72	211,927.37	61.37	211,866.00
Virginia	3,267.40	14.70	3,252.70	3,253,165.72	358.36	3,252,807.36
West Virginia	622.97	.....	622.97	565,278.66	.....	565,278.66
Wisconsin	2,865.41	25.06	2,840.35	2,985,446.09	173.85	2,985,272.24
Total	155,547.61	577.20	154,970.41	124,326,451.50	45,898.21	124,280,553.29
Collections for fiscal year ended June 30, 1887	220,204.83	1,147.06	219,057.77	118,829,523.98	96,702.25	118,732,821.73

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B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR FERMENTED LIQUORS REVENUE DURING THE FISCAL

Denominations.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Hogshead, at $2	89,600	72,900	104,000	147,500	116,000	146,500
Barrel, at $1	241,800	164,700	227,000	192,000	209,300	210,000
One-half barrel, at 50 cents	1,447,000	1,611,300	1,101,000	1,045,000	869,300	915,000
One-third barrel, at 33⅓ cents	16,200	63,000	.....	81,000	12,300	60,600
One-quarter barrel, at 25 cents	5,266,600	6,001,600	3,837,000	3,182,000	3,030,000	3,454,500
One-sixth barrel, at 16⅔ cents	184,200	240,900	166,800	177,600	96,000	196,800
One-eighth barrel, at 12½ cents	986,000	858,200	629,000	610,000	719,000	617,000
Total	8,231,400	9,012,600	6,064,800	5,435,100	5,051,900	5,599,800
Number of brewers' permits	.....	4,000	4,000	20,000	.....	9,600

B.—STATEMENT OF KIND, NUMBER, AND VALUE OF SPECIAL-TAX STAMPS ISSUED TO

Denominations.	Value of each stamp.	Number issued in—			
		July.	Aug.	Sept.	Oct.
Rectifiers of less than 500 barrels	$100.00	.....	10	.....	20
Rectifiers of 500 barrels or more	200.00	.....	.....	20	.....
Retail liquor dealers	25.00	1,000	.....	800	600
Wholesale liquor dealers	100.00	20	20	10	.....
Manufacturers of stills	50.00	10	.....	.....	20
Stills manufactured	20.00	10	10	.....	20
Worms manufactured	20.00	.....	.....	.....	10
Brewers, annual manufacture less than 500 barrels	50.00	10	.....	.....	.....
Brewers of 500 barrels or more	100.00	10	.....	20	20
Retail dealers in malt liquors	20.00	160	260	230	120
Wholesale dealers in malt liquors	50.00	80	70	140	40
Manufacturers of cigars	6.00	70	50	80	70
Dealers in leaf-tobacco, of 25,000 pounds or less	5.00	10	180	20	20
Dealers in leaf-tobacco	12.00	50	.....	20	50
Retail dealers in leaf-tobacco	250.00	.....	.....	.....	.....
Dealers in manufactured tobacco	2.40	7,700	4,000	7,500	4,700
Manufacturers of tobacco	6.00	60	.....	.....	10
Peddlers of tobacco, first class	30.00	10	.....	.....	.....
Peddlers of tobacco, second class	15.00	10	30	20	10
Peddlers of tobacco, third class	7.20	20	20	.....	20
Peddlers of tobacco, fourth class	3.60	.....	.....	10	.....
Manufacturers of oleomargarine	600.00	.....	.....	.....	.....
Manufacturers of oleomargarine	550.00	.....	.....	.....	.....
Manufacturers of oleomargarine	500.00	.....	.....	40	.....
Retail dealers in oleomargarine	48.00	10	.....	60	200
Wholesale dealers in oleomargarine	480.00	10	.....	.....	20
Aggregate number of stamps	.....	9,250	4,650	8,970	5,950
Aggregate value of stamps	.....	$62,184	$23,294	$30,636	$56,954

B.—STATEMENT OF NUMBER AND VALUE OF STAMPS FOR OLEOMARGARINE ISSUED TO

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
10 pounds	5,000	42,200	54,000	35,200	10,000
20 pounds	.....	6,200	4,000	4,000	8,000
30 pounds	1,000	11,400	5,000	6,400	11,400
40 pounds	4,000	13,000	23,000	.....	26,000
50 pounds	12,000	13,000	25,800	17,000	27,000
60 pounds	.....	600	.....	1,000	1,000
70 pounds	.....	600	.....	400	.....
80 pounds	.....	.....	.....	.....	.....
90 pounds	.....	.....	.....	.....	.....
100 pounds	.....	.....	.....	200	.....
Total stamps for oleomargarine	22,000	87,000	111,800	64,200	83,400
Exportation stamps for oleomargarine	4,400	6,800	4,000	4,000	6,000
Aggregate of stamps	26,400	93,800	115,800	68,200	89,400
Aggregate value	$20,760	$58,380	$79,724	$42,196	$76,[illegible]

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AND THE NUMBER OF BREWERS' PERMITS ISSUED TO COLLECTORS OF INTERNAL YEAR ENDED JUNE 30, 1888.

Number issued in—						Aggregate number of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
106, 000	104, 200	118, 000	220, 700	99, 000	112, 200	1, 436, 600	$2, 873, 200
73, 000	180, 000	164, 000	323, 800	200, 200	241, 000	2, 426, 800	2, 426, 800
602, 000	612, 000	980, 200	1, 146, 300	1, 462, 500	1, 525, 000	13, 323, 600	6, 661, 800
1, 500	12, 000	23, 700	18, 600	46, 500	60, 000	394, 800	131, 600
2, 322, 000	1, 990, 000	2, 690, 000	4, 679, 000	4, 182, 000	5, 936, 000	46, 570, 700	11, 642, 675
102, 900	131, 100	153, 000	302, 100	196, 800	270, 600	2, 218, 800	369, 800
318, 000	640, 000	869, 000	858, 400	902, 600	1, 117, 000	9, 124, 200	1, 140, 525
3, 532, 400	3, 669, 300	4, 997, 900	7, 548, 900	7, 089, 600	9, 261, 800	75, 495, 500	25, 246, 400
20, 000	2, 400	26, 800	.....	4, 000	2, 000	92, 800	.....

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Number issued in—								Aggregate number of each denomination.	Aggregate value of each denomination.
Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
10	20	.....	20	1, 330	.....	120	.....	1, 530	$153, 000
10	20	.....	.....	740	30	40	.....	860	172, 000
1, 500	2, 200	200	9, 100	186, 000	2, 300	6, 100	800	210, 600	5, 265, 000
60	10	30	30	4, 580	110	100	20	4, 990	499, 000
10	.....	10	10	150	10	.....	20	240	12, 000
.....	.....	10	20	180	10	.....	20	280	5, 600
.....	10	10	10	150	10	.....	10	210	4, 200
.....	.....	.....	.....	1, 210	.....	30	10	1, 260	63, 000
10	.....	.....	30	1, 950	.....	80	.....	2, 120	212, 000
100	170	60	80	8, 780	130	250	60	10, 400	208, 000
20	20	30	30	3, 740	30	160	40	4, 400	220, 000
210	120	110	200	20, 330	240	520	70	22, 170	133, 020
10	40	180	40	1, 750	50	10	.....	2, 310	11, 550
50	100	150	200	4, 570	50	160	.....	5, 400	64, 800
.....	.....	10	.....	20	10	.....	.....	40	10, 000
9, 900	8, 600	6, 200	19, 800	529, 300	2, 600	15, 900	6, 600	622, 800	1, 494, 720
10	10	10	10	1, 380	.....	110	20	1, 620	9, 720
.....	.....	.....	.....	200	.....	.....	.....	210	6, 300
10	10	20	.....	870	.....	20	.....	1, 000	15, 000
40	10	10	.....	1, 090	10	20	30	1, 270	9, 144
.....	10	.....	.....	680	.....	20	.....	720	2, 592
.....	.....	.....	.....	110	.....	.....	.....	110	66, 000
.....	.....	.....	.....	.....	.....	.....	10	10	5, 500
.....	.....	.....	.....	.....	.....	.....	.....	40	20, 000
140	.....	90	40	2, 940	110	120	100	3, 810	182, 880
10	.....	10	.....	420	10	.....	.....	480	230, 400
12, 290	11, 350	7, 140	29, 620	772, 470	5, 710	23, 760	7, 810	898, 880	.....
$69, 288	$89, 678	$41, 892	$293, 000	$7, 928, 436	$100, 682	$255, 186	$54, 196	.....	9, 075, 426

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1888

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
35, 400	41, 400	26, 000	50, 600	26, 200	21, 000	48, 800	395, 800	$150, 404
4, 400	8, 600	4, 000	6, 000	6, 400	17, 000	3, 400	72, 000	41, 760
24, 600	10, 200	6, 000	12, 000	13, 400	14, 000	9, 000	124, 400	97, 032
2, 400	23, 200	5, 000	26, 000	28, 000	4, 000	3, 000	158, 600	155, 428
29, 600	29, 000	6, 000	30, 000	29, 200	8, 000	29, 200	255, 800	301, 844
22, 600	2, 000	.....	.....	1, 600	.....	1, 000	27, 200	37, 536
.....	.....	200	.....	.....	.....	.....	1, 200	1, 896
200	.....	200	.....	.....	.....	.....	400	712
.....	.....	.....	.....	.....	.....	.....	.....	.....
1, 000	.....	200	.....	.....	.....	.....	1, 400	3, 052
118, 600	114, 400	47, 600	124, 600	104, 800	64, 000	94, 400	1, 036, 800	789, 664
8, 600	7, 200	21, 200	.....	16, 000	18, 000	18, 400	114, 000	.....
126, 600	121, 600	68, 800	124, 600	120, 800	82, 000	112, 800	1, 150, 800	.....
$182, 588	$88, 392	$29, 968	$92, 948	$88, 224	$42, 120	$66, 312	.....	789, 664

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B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR DISTILLED SPIRIT
JUNE 30

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
TAX-PAID STAMPS.					
10 gallons	1,800	3,000	3,000	900	5,550
20 gallons	18,750	37,950	50,100	41,400	58,800
30 gallons	11,100	7,800	10,950	10,200	19,950
40 gallons	42,750	44,550	54,900	56,700	77,400
50 gallons	1,050	.....	900	600	1,650
60 gallons	750	1,650	150	300	150
70 gallons	300	.....	.....	.....	.....
80 gallons	17,550	25,200	30,600	28,500	38,400
90 gallons	1,050	.....	.....	.....	2,250
100 gallons	.....	.....	.....	.....	.....
110 gallons	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....
Total tax-paid stamps	95,100	120,150	150,600	138,600	204,150
OTHER THAN TAX-PAID STAMPS.					
Stamps for rectified spirits.					
5 gallons	2,800	6,600	19,000	9,000	6,200
10 gallons	7,600	16,600	21,600	8,000	10,400
20 gallons	17,200	18,800	4,400	6,000	23,000
30 gallons	7,600	6,000	13,000	19,600	23,600
40 gallons	62,200	71,600	79,600	.....	113,200
50 gallons	4,000	200	1,600	78,400	3,000
60 gallons	.....	.....	400	16,200	.....
70 gallons	.....	.....	400	2,000	200
80 gallons	2,600	1,400	7,600	3,000	3,400
90 gallons	.....	.....	600	600	400
100 gallons	.....	200	.....	.....	200
110 gallons	.....	400	.....	.....	.....
120 gallons	.....	400	.....	.....	.....
130 gallons	.....	400	.....	.....	.....
Total stamps for rectified spirits	104,000	122,600	148,800	142,800	183,600
Wholesale liquor dealers' stamps.					
5 gallons	9,900	11,400	9,900	3,000	16,500
10 gallons	21,300	14,700	19,500	17,100	22,500
20 gallons	8,100	10,800	8,400	4,800	8,100
30 gallons	2,700	.....	3,600	600	2,400
40 gallons	22,200	18,300	6,000	18,900	21,000
50 gallons	1,500	300	2,400	3,900	9,000
60 gallons	600	.....	600	.....	600
70 gallons	.....	.....	.....	.....	.....
80 gallons	.....	.....	300	.....	.....
90 gallons	.....	.....	.....	.....	.....
100 gallons	.....	.....	.....	.....	.....
110 gallons	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....
Total wholesale liquor dealers' stamps	66,300	55,500	50,700	48,300	80,100
Stamps for imported spirits.					
5 gallons	300	.....	1,200	.....	300
10 gallons	600	.....	1,200	600	300
20 gallons	.....	300	900	.....	.....
30 gallons	.....	.....	.....	.....	.....
40 gallons	.....	.....	.....	.....	.....
50 gallons	.....	.....	.....	.....	.....
60 gallons	.....	.....	.....	.....	.....
70 gallons	.....	.....	.....	.....	.....
80 gallons	.....	.....	.....	.....	.....
90 gallons	.....	.....	.....	.....	.....
100 gallons	.....	.....	.....	.....	.....

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ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDI
1888.

Number issued in—							Aggregate number of each denomination.	Aggregat value of each de nominatio
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
1,050	150	2,850	900	750	4,200	.....	24,150	$412,
33,150	21,150	44,100	21,900	19,350	50,850	21,600	419,100	10,938,
11,700	5,700	7,050	5,700	11,850	8,550	33,450	144,000	5,054,
72,300	39,150	67,050	47,850	32,550	49,500	56,700	641,400	28,285,
.....	150	450	900	150	900	750	7,500	398,
1,800	1,350	900	3,000	.....	1,050	300	11,400	707,
1,500	.....	.....	750	.....	150	300	3,000	213,
47,250	8,100	18,300	34,650	12,000	12,150	23,850	296,550	23,753,
300	.....	2,100	1,500	.....	150	600	7,950	708,
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
169,050	75,750	142,800	117,150	76,650	127,500	137,550	1,555,050	70,473,
5,400	18,200	1,800	8,000	8,600	16,600	4,800	107,600	.....
12,400	27,800	5,800	10,600	10,800	4,600	8,400	144,600	.....
26,000	13,200	3,800	13,800	24,600	2,400	600	153,800	.....
27,600	24,000	8,800	6,600	10,000	27,000	7,800	181,600	.....
70,600	80,200	49,000	83,600	84,800	43,200	48,000	786,000	.....
600	1,000	1,200	9,400	11,600	1,800	600	113,400	.....
400	.....	.....	.....	.....	400	400	17,800	.....
2,200	.....	.....	.....	.....	400	.....	5,200	.....
2,000	8,200	5,600	3,000	2,200	7,800	3,000	49,800	.....
2,000	2,000	1,000	2,200	2,000	2,800	1,000	14,600	.....
1,200	.....	.....	200	.....	.....	.....	1,800	.....
1,200	.....	.....	.....	.....	.....	200	1,800	.....
1,000	.....	.....	.....	.....	.....	200	1,600	.....
1,000	.....	200	.....	.....	.....	200	1,800	.....
152,600	174,600	77,200	137,400	154,600	107,000	75,200	1,581,400	.....
15,000	1,800	8,100	7,500	7,800	3,000	2,700	96,600	.....
21,900	8,100	27,000	8,700	19,200	17,400	20,400	217,800	.....
18,600	1,500	12,000	3,600	11,100	3,300	13,800	104,100	.....
5,100	.....	.....	.....	3,000	300	.....	17,700	.....
32,700	13,200	12,300	2,400	19,200	16,200	10,800	193,200	.....
2,600	3,000	1,800	.....	3,000	3,600	10,500	42,600	.....
300	.....	.....	.....	.....	.....	.....	2,100	.....
300	.....	.....	.....	.....	.....	.....	300	.....
300	.....	.....	.....	.....	.....	.....	600	.....
300	.....	.....	.....	.....	.....	.....	300	.....
300	.....	.....	.....	.....	.....	.....	300	.....
300	.....	300	.....	.....	.....	.....	600	.....
300	.....	.....	300	.....	300	.....	900	.....
300	.....	.....	.....	.....	300	.....	600	.....
99,300	27,600	61,500	22,500	63,300	44,400	58,200	677,700	.....
.....	.....	.....	.....	.....	300	.....	2,100	.....
.....	300	300	.....	.....	300	.....	3,600	.....
.....	.....	.....	.....	.....	.....	.....	1,200	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	300	.....	.....	.....	.....	300	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....

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B.—STATEMENT OF THE NUMBER AND VALUE OF

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
Stamps for imported spirits—Continued.					
110 gallons	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....
Total stamps for imported spirits	900	300	3,300	600	600
Warehouse	152,400	44,000	78,000	228,800	118,400
Special warehouse	6,000	.....	3,000	3,600	.....
Rewarehousing	3,600	.....	3,000	.....	.....
Exportation	.....	2,000	.....	.....	.....
Total other than tax-paid stamps	333,200	224,400	286,800	424,100	382,700
Grand aggregate of stamps	428,300	344,550	437,400	562,700	586,850
Aggregate value of tax-paid stamps	$4,418,010	$5,401,215	$6,672,510	$6,287,760	$9,116,415
Aggregate value of other than tax-paid stamps	.....	$200	.....	.....	.....
Grand aggregate value	$4,418,010	$5,401,415	$6,672,510	$6,287,760	$9,116,415

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STAMPS FOR DISTILLED SPIRITS, ETC.—Continued.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	300	600	.....	.....	600	.....	7, 200	.....
169, 200	153, 600	64, 800	158, 400	145, 200	135, 200	48, 000	1, 436, 000	.....
300	.....	3, 000	.....	.....	.....	.....	15, 900	.....
.....	.....	.....	.....	.....	.....	3, 600	10, 200	.....
400	8, 000	.....	.....	.....	.....	2, 400	12, 800	$1, 280
262, 800	364, 100	207, 100	318, 300	363, 100	287, 200	187, 400	3, 741, 200	.....
531, 850	439, 850	349, 900	435, 450	439, 750	414, 700	324, 950	5, 296, 250	.....
$8,512,155	$3,221,775	$6,136,830	$6,093,765	$3,338,415	$4,992,300	$6, 281, 955	.....	$70, 473, 105
$40	$800	.....	.....	.....	.....	$240	.....	$1, 280
$8,512,195	$3,222,575	$6,136,830	$6,093,765	$3,338,415	$4,992,300	$6, 282, 195	.....	$70, 474, 385

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B.—STATEMENT SHOWING THE NUMBER AND VALUE OF STAMPS FOR TOBACCO, DURING THE FISCAL YEAR

Denominations.	Number issued in—					
	July.	August.	September.	October.	November.	December.
Tobacco (8 *cents per pound*).						
1 ounce	1,020,000	1,002,500	1,301,000	680,000	1,321,000	1,040,000
2 ounces	12,600,000	12,107,400	12,834,000	10,996,000	12,253,000	13,694,000
3 ounces	609,000	1,080,000	980,000	870,000	1,398,000	800,000
4 ounces	10,032,000	11,467,000	8,425,000	7,844,500	8,960,000	8,254,000
8 ounces	1,875,735	2,179,650	1,718,910	1,060,455	1,658,205	1,269,030
16 ounces	641,205	687,705	400,215	339,000	518,010	433,905
¼ pound	79,716	89,304	47,004	51,600	19,800	12,096
1 pound	28,608	20,400	20,880	8,400	6,240	7,200
2 pounds	28,608	20,004	12,240	15,000	18,000	16,200
3 pounds	42,408	14,904	24,000	9,600	10,800	32,400
4 pounds	17,400	29,304	105,000	3,000	19,200	1,200
5 pounds	59,208	55,512	27,240	31,800	19,140	72,660
10 pounds	318,400	412,800	183,200	232,000	296,000	224,000
20 pounds	262,800	263,200	149,200	190,400	234,400	211,200
30 pounds	52,000	71,600	78,400	58,000	20,000	68,400
40 pounds	63,200	59,600	60,800	28,000	26,000	19,600
50 pounds	11,200	10,400	10,000	12,000	.....	.....
60 pounds	2,800	400	400	.....	800	1,600
Total	27,744,288	29,571,683	26,377,489	22,430,355	26,778,595	26,157,431
Foil-wrappers (8 *cents per pound*).						
1 ounce	2,159,600	2,411,040	2,517,280	2,408,000	2,537,600	2,666,680
2 ounces	.....	2,880	800	1,440	2,160	3,600
4 ounces	.....	.....	.....	.....	.....	.....
8 ounces	.....	.....	.....	.....	.....	.....
Total	2,159,600	2,413,920	2,518,080	2,409,440	2,539,760	2,670,280
Snuff (8 *cents per pound*).						
¼ ounce	22,540	.....	58,800	980	.....	.....
1 ounce	1,607,984	1,637,972	2,206,568	2,424,716	2,108,176	1,892,968
2 ounces	515,808	578,880	706,320	851,580	588,600	421,200
3 ounces	20,000	10,400	20,000	40,000	41,000	50,000
4 ounces	110,000	50,400	122,000	82,000	90,400	40,500
6 ounces	394,000	520,000	510,000	360,000	480,000	490,000
8 ounces	19,400	23,600	43,400	8,000	22,200	1,200
16 ounces	57,000	34,400	88,000	39,000	30,500	33,000
¼ pound	6,600	19,104	1,320	7,200	12,660	7,320
1 pound	12,600	21,120	7,200	8,916	27,300	6,864
2 pounds	12,720	20,424	3,600	3,696	9,600	9,264
3 pounds	8,400	10,584	3,000	96	15,180	9,264
4 pounds	2,700	504	.....	.....	.....	.....
5 pounds	18,300	22,224	12,600	12,000	12,900	10,704
10 pounds	4,000	2,000	2,000	2,000	2,000	2,000
20 pounds	2,400	1,200	3,200	2,400	800	3,200
Total	2,814,452	2,952,812	3,788,008	3,842,584	3,441,316	2,977,484
Exportation.						
Tobacco	2,800	9,200	800	10,000	6,000	10,400
Cigars	.....	400	.....	2,000	400	.....
Total	2,800	9,600	800	12,000	6,400	10,400
Cigars (*$3 per thousand*).						
25's	252,800	344,000	332,000	272,000	296,000	662,800
50's	4,362,000	5,432,000	5,681,000	4,498,000	4,636,000	5,317,000
100's	760,500	965,000	1,028,000	758,000	551,000	839,500
200's	9,700	15,500	15,400	15,600	12,000	9,300
250's	41,500	61,600	51,700	86,050	53,700	52,000
500's	1,100	17,500	1,100	1,550	.....	16,000
Total	5,427,600	6,835,600	7,109,200	5,631,200	5,548,700	6,896,600
Cigarettes (50 *cents per thousand*).						
10's	10,850,000	14,450,160	15,760,880	17,380,000	9,804,560	12,469,000
20's	1,530,000	2,220,000	1,092,880	842,000	1,720,320	1,[illegible]
50's	27,600	12,120	14,004	9,600	6,000	[illegible]
100's	7,000	35,500	48,800	32,000	46,000	[illegible]
Total	12,404,600	16,717,780	16,916,564	18,263,600	11,576,880	13,[illegible]

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SNUFF, CIGARS, AND CIGARETTES ISSUED TO COLLECTORS OF INTERNAL REVE
ENDED JUNE 30, 1888.

Number issued in—						Aggregate number of stamps issued.	Aggreg valu of stan issue
January.	February.	March.	April.	May.	June.		
800, 000	1, 061, 000	1, 100, 000	1, 964, 000	700, 000	1, 700, 000	13, 689, 500	$68, 4
058, 900	12, 425, 800	13, 735, 000	13, 932, 000	12, 213, 000	15, 455, 000	155, 305, 100	1, 553, 0
575, 000	1, 100, 000	1, 720, 000	660, 000	630, 000	860, 000	12, 282, 000	184, 2
318, 000	7, 889, 200	8, 718, 000	6, 605, 000	7, 029, 000	8, 752, 000	102, 294, 700	2, 045, 8
250, 025	1, 312, 500	1, 348, 500	1, 089, 525	1, 060, 020	1, 576, 515	17, 399, 070	695, 9
605, 010	556, 200	417, 000	275, 505	541, 050	558, 000	5, 973, 405	477, 8
28, 008	10, 008	8, 400	12, 000	37, 404	36, 000	431, 310	17, 2
24, 408	6, 408	1, 200	24, 000	6, 600	11, 400	165, 744	13, 2
30, 504	8, 904	1, 200	37, 200	7, 800	33, 600	229, 260	36, 6
57, 600	18, 408	3, 600	16, 800	18, 000	50, 400	298, 920	71, 7
24, 600	1, 200	.....	2, 400	73, 200	12, 000	288, 504	92, 3
49, 104	48, 504	9, 600	41, 100	85, 608	18, 000	517, 416	206, 9
268, 400	160, 400	278, 000	137, 200	190, 800	360, 000	3, 061, 200	4, 653, 0
212, 000	142, 000	187, 200	63, 200	148, 800	209, 600	2, 274, 000	5, 275, 6
69, 600	33, 200	20, 400	38, 400	80, 800	23, 200	614, 000	1, 915, 6
34, 800	46, 000	38, 400	22, 800	6, 800	25, 600	431, 600	1, 691, 8
16, 000	4, 000	.....	.....	2, 000	.....	65, 600	309, 6
.....	400	2, 000	.....	1, 600	.....	10, 000	55, 2
3, 423, 959	24, 824, 132	27, 588, 500	24, 921, 130	22, 832, 482	29, 681, 315	315, 331, 359	19, 364, 7
2, 045, 520	2, 135, 000	2, 552, 360	2, 197, 680	2, 747, 760	2, 562, 480	28, 941, 000	144, 7
5, 760	10, 800	12, 320	7, 280	7, 200	10, 360	64, 600	6
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
2, 051, 280	2, 145, 800	2, 564, 680	2, 204, 960	2, 754, 960	2, 572, 840	29, 005, 600	145, 3
980	19, 600	20, 580	19, 600	980	.....	144, 060	3
1, 414, 728	2, 373, 168	1, 523, 116	2, 108, 176	1, 431, 584	2, 255, 568	22, 984, 724	114, 9
313, 200	872, 640	505, 440	617, 760	443, 880	764, 640	7, 179, 948	71, 7
20, 600	70, 000	.....	10, 000	30, 000	60, 000	371, 400	5, 5
41, 000	94, 000	142, 080	40, 000	30, 000	100, 000	942, 380	18, 8
510, 000	570, 000	501, 000	640, 000	540, 000	510, 000	6, 025, 000	180, 7
7, 200	7, 400	9, 200	25, 200	21, 200	3, 200	191, 200	7, 6
46, 000	33, 000	62, 000	24, 000	47, 000	36, 000	529, 900	42, 3
600	6, 960	1, 380	2, 160	6, 000	1, 200	72, 504	2, 9
1, 920	11, 760	8, 520	5, 040	9, 600	10, 800	131, 640	10, 5
360	9, 600	6, 720	3, 360	8, 400	4, 944	92, 688	14, 8
2, 400	8, 400	6, 120	2, 760	2, 400	9, 240	77, 844	18, 6
1, 200	.....	840	.....	.....	.....	5, 244	1, 6
13, 560	6, 600	17, 220	6, 480	10, 800	19, 044	162, 432	64, 9
1, 200	1, 600	3, 600	1, 600	1, 200	1, 200	24, 400	19, 5
.....	800	4, 800	800	400	3, 600	23, 600	37, 7
2, 374, 348	4, 085, 528	2, 812, 616	3, 506, 936	2, 583, 444	3, 779, 436	38, 958, 964	613, 1
8, 000	1, 200	10, 400	2, 000	8, 400	8, 000	77, 200	.....
.....	400	1, 200	.....	.....	.....	4, 400	.....
8, 000	1, 600	11, 600	2, 000	8, 400	8, 000	81, 600	.....
200, 000	280, 500	270, 500	243, 500	330, 000	434, 000	3, 978, 100	298, 3
3, 666, 000	3, 267, 000	3, 744, 500	4, 342, 000	4, 167, 000	5, 373, 000	54, 485, 500	8, 172, 8
743, 500	477, 000	606, 500	719, 000	729, 500	835, 000	9, 012, 500	2, 703, 7
3, 160	18, 000	8, 500	13, 500	11, 750	24, 600	156, 950	94, 1
54, 000	17, 000	26, 000	36, 075	48, 000	32, 100	559, 725	419, 7
1, 000	10, 000	.....	1, 000	100	1, 600	50, 950	76, 4
4, 727, 600	4, 069, 500	4, 656, 000	5, 355, 075	5, 286, 350	6, 700, 300	68, 243, 725	11, 765, 3
12, 688, 000	17, 600, 160	7, 216, 000	12, 408, 000	12, 880, 240	13, 093, 840	155, 991, 840	779, 9
1, 688, 000	560, 000	1, 160, 000	924, 000	696, 240	1, 041, 920	14, 529, 360	145, 2
17, 640	.....	6, 600	9, 000	12, 444	27, 600	162, 852	4, 0
20, 060	11, 000	21, 000	40, 000	8, 000	20, 000	327, 360	16, 3
12, 823, 700	18, 171, 160	8, 403, 600	13, 381, 000	13, 596, 924	14, 183, 360	171, 011, 412	945, 6

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B.—STATEMENT SHOWING THE NUMBER AND VALUE OF INTERNAL REVENUE ADHESIVE STAMPS ORDERED MONTHLY FROM THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1888.

Denominations.	Number ordered in—										Aggregate number of each denomination.	Aggregate value of each denomination.
	July.	September.	October.	November.	December.	January.	March.	April.	May.	June.		
Documentary stamps.												
1 cent							2				2	$0.02
5 cents				1			3				4	.20
10 cents					1		3		3		7	.70
20 cents						1			1		2	.40
50 cents	2	1			1			1			5	2.50
$1		1					1			1	3	3.00
$2		2									2	4.00
$3					1						1	3.00
$10			1								1	10.00
Aggregate number	2	4	1	1	3	1	9	1	4	1	27	
Aggregate value	$1.00	$5.50	$10.00	$0.05	$3.60	$0.20	$1.47	$0.50	$0.50	$1.00		$23.82

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B.—STATEMENT SHOWING THE MONTHLY RECEIPTS FROM THE SALE OF DOCUMENTARY STAMPS FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

Months.	Receipts.
July	$1.00
September	5.50
October	10.00
November	.05
December	3.60
January	.20
March	1.47
April	.50
May	.50
June	1.00
Total	23.82

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C.—COMPARATIVE TABLE SHOWING THE PERCENTAGES OF RECEIPTS FROM THE TIES, IN EACH STATE AND TERRITORY OF THE UNITED STATES, TO THE AGGREGATE 30, 1888.

[NOTE.—The percentages of receipts from the several general sources of revenue now exempt from continued

	STATES AND TERRITORIES.	SPIRITS.								
		Fiscal year ended June 30—								
		1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.
1	Alabama	.....	.....	.2098	.7495	.9487	.2661	.1870	.1571	.1477
2	Arizona	.....	.....	.....	.0049	.0228	.0073	.0090	.0145	.0204
3	Arkansas	.....	.....	.0477	.1020	.2254	.0886	.1274	.1199	.1128
4	California	.9530	2.3012	1.9756	6.0727	10.0058	2.5944	2.0606	2.4027	2.0915
5	Colorado	.0218	.0582	.0355	.0881	.1930	.0276	.0242	.0279	.0295
6	Connecticut	.4498	1.1256	.7621	.8995	1.3819	.4935	.5218	.8272	.7118
7	Dakota	.....	.....	.....	.0017	.0231	.0090	.0053	.0065	.0073
8	Delaware	.0181	.2160	.0487	.0559	.1215	.0510	.0359	.0611	.0251
9	District of Columbia	.1318	.2605	.1101	.1146	.2629	.0808	.0697	.0792	.0776
10	Florida	.....	.....	.0002	.0343	.0875	.0290	.0321	.0393	.0390
11	Georgia	.....	.....	.3988	.6705	.7666	.2826	.2168	.2660	.3217
12	Idaho	.....	.....	.0395	.0368	.0658	.0477	.0322	.0492	.0354
13	Illinois	24.3036	16.1260	15.4797	12.1869	6.4373	14.9676	21.4777	23.0475	25.1264
14	Indiana	7.0616	9.5156	4.0999	3.9073	2.6597	4.8364	6.2199	8.2922	9.4309
15	Iowa	.9742	4.0936	4.1886	2.5919	1.4359	1.1009	.5872	.8273	.9809
16	Kansas	.0282	.1414	.0943	.1295	.2509	.0909	.1297	.1430	.1123
17	Kentucky	4.1005	4.7749	3.4764	3.7950	6.0930	11.4389	12.5367	8.8140	7.6181
18	Louisiana	.5244	.3257	.6921	1.8219	1.5643	.9163	.9158	.9504	1.3060
19	Maine	.2595	.6327	.0844	.0569	.0617	.0427	.1631	.1589	.1572
20	Maryland	2.0020	1.6348	3.8156	3.5802	3.2271	3.6410	2.7215	1.9798	2.7317
21	Massachusetts	2.9745	3.5384	2.5499	2.3179	2.8065	2.9130	2.8417	3.9164	4.5278
22	Michigan	.5723	.8632	.4634	.6284	.8183	.4439	.4295	.7618	.5954
23	Minnesota	.0499	.2658	.2502	.2854	.3053	.1745	.1377	.1350	.1258
24	Mississippi	.....	.....	.0210	.0348	.1749	.1012	.1124	.1189	.1165
25	Missouri	1.6127	1.4971	3.3894	4.0227	5.1865	3.6541	3.8778	3.3373	3.5495
26	Montana	.....	.0333	.0442	.0537	.2274	.0486	.0375	.0770	.0271
27	Nebraska	.0194	.0462	.0458	.0523	.1595	.0910	.0535	.2605	.3049
28	Nevada	.0223	.0600	.0376	.0402	.1163	.0605	.0486	.0454	.0546
29	New Hampshire	.0568	.1112	.0903	.0890	.1735	.0644	.0622	.0859	.1093
30	New Jersey	1.5647	2.4490	1.2497	1.8364	1.2053	.4914	.7988	.8333	.3943
31	New Mexico	.0186	.0407	.0515	.0683	.1367	.0385	.0336	.0354	.0284
32	New York	21.0493	18.4821	18.5678	18.6342	17.9049	14.8749	9.4561	8.8213	9.0375
33	North Carolina	.....	.....	.2289	.6945	1.5004	.2763	.3248	.7966	.2160
34	Ohio	21.9762	16.9561	23.0217	18.0487	13.9454	20.5888	21.6965	21.4950	20.4975
35	Oregon	.0581	.0615	.0655	.0799	.2093	.0509	.0608	.0517	.0476
36	Pennsylvania	7.8571	11.3719	9.8227	9.7088	11.1815	10.1407	7.4058	6.3895	4.6817
37	Rhode Island	.0483	.2149	.3366	.2848	.4412	.0769	.1857	.0939	.1625
38	South Carolina	.....	.....	.0760	.1668	.3446	.1035	.1059	.1129	.1417
39	Tennessee	.0563	.6088	1.1518	1.6582	2.6027	1.1763	1.0949	.9007	.9021
40	Texas	.....	.....	.1544	.2701	.4607	.1685	.1580	.2241	.2817
41	Utah	.0137	.0056	.0416	.0613	.0575	.0276	.0162	.0275	.0171
42	Vermont	.0308	.0648	.0533	.0439	.0774	.0314	.0247	.0439	.0462
43	Virginia	.0426	.0988	.5086	1.8810	1.9788	1.5949	1.3746	1.2885	.7799
44	Washington	.0086	.0529	.0167	.0669	.1701	.0586	.0449	.0392	.0186
45	West Virginia	.0462	.2321	.1793	.3418	.6309	.3270	.5417	.3227	.2850
46	Wisconsin	1.0996	1.7394	2.0231	1.7369	1.3495	1.4184	1.5417	1.5720	1.5928
47	Wyoming	.....	.....	.....	.....	.....	.0019	.0168	.0090	.0065
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

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SEVERAL GENERAL SOURCES OF INTERNAL REVENUE NOW TAXABLE, INCLUDING PENAL-
RECEIPTS FROM THE SAME SOURCES, BY FISCAL YEARS, FROM JULY 1, 1863, TO JUNE

tax are not given in Table C in reports since 1880, except those of banks and bankers. They are to 1883.]

SPIRITS.												
Fiscal year ended June 30—												
1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	
.1505	.1429	.1116	.0980	.1096	.1367	.1273	.1104	.1035	.0738	.0731	.0755	1
.0166	.0122	.0121	.0123	.0170	.0256	.0277	.0270	.0337	.0393	.0350	.0026	2
.1100	.0743	.0666	.0821	.0998	.1675	.1445	.1237	.1203	.0757	.0783	.0798	3
2.1665	2.7844	3.0791	2.6027	1.8635	.9497	1.0547	1.9768	2.9089	3.2464	2.9916	2.8932	4
.0613	.0561	.0520	.0464	.0508	.0597	.0863	.1051	.1195	.1330	.0992	.0898	5
.7563	.5618	.5545	.4743	.5618	.5361	.4594	.2727	.3778	.2749	.2083	.2295	6
.0082	.0139	.0100	.0098	.0226	.0329	.0339	.0312	.0322	.0373	.0483	.0039	7
.0769	.0291	.0309	.0551	.0432	.0505	.0505	.0608	.0388	.0615	.0277	.0343	8
.0724	.0679	.0634	.0612	.0043	.....	.....	.....	.....	.....	.....	.....	9
.0481	.0333	.0308	.0229	.0230	.0283	.0245	.0191	.0189	.0166	.0145	.0105	10
.2783	.3078	.2908	.2709	.2258	.4091	.3526	.3131	.3481	.3409	.3788	.4164	11
.0291	.0307	.0287	.0235	.0232	.0315	.0327	.0279	.0294	.0326	.0350	.0019	12
26.3492	25.1029	27.0947	35.1278	31.7051	31.8768	30.5348	32.0162	32.8074	34.2737	29.8029	27.3028	13
9.7798	8.6110	7.5954	8.7781	9.4964	10.1711	10.0538	9.0472	9.7603	8.0641	6.5587	6.6239	14
.9539	.6791	.6043	.8007	.2701	.6314	.4664	.3753	.3690	1.5235	4.5050	2.9739	15
.1372	.0973	.0700	.0608	.0617	.0758	.0818	.1434	.0895	.0910	.0929	.0841	16
7.0252	10.3218	13.4511	9.6207	12.8341	9.6517	10.3830	11.2456	10.1413	11.9381	17.8193	22.2241	17
1.4082	1.1812	.4294	.1841	.2055	.5909	.2701	.2347	.2092	.3333	.1973	.1930	18
.1557	.0752	.0394	.0269	.0173	.0302	.0409	.0296	.0374	.0361	.0362	.0344	19
2.0814	2.1749	2.5126	1.6853	1.9112	1.4542	1.4108	1.3485	1.0885	1.2773	2.0844	2.4752	20
3.2143	3.3924	2.9624	2.6745	2.3704	2.0939	2.2348	2.1195	1.9603	1.8302	1.7356	1.5798	21
.7554	.5402	.5165	.4316	.3085	.2560	.2261	.1903	.1901	.1852	.1996	.2083	22
.1327	.1234	.1153	.1118	.0959	.1151	.1173	.1368	.1099	.1241	.1346	.1400	23
.1331	.1155	.0899	.0772	.0721	.0654	.0738	.0701	.0703	.0585	.0424	.0414	24
3.6976	3.9069	3.4068	.6063	3.0860	4.5296	4.0825	3.5176	3.3457	3.5949	4.0063	4.0219	25
.0278	.0370	.0261	.0218	.0218	.0330	.0329	.0297	.0354	.0513	.0561	.0938	26
.3661	.4457	.4246	.7647	.9231	1.2196	1.4902	1.3057	1.2549	1.3813	1.5875	1.7747	27
.0565	.0577	.0546	.0570	.0471	.0561	.0508	.0440	.0363	.0302	.0275	.0017	28
.1529	.1522	.1677	.1316	.1161	.1292	.1078	.1028	.0920	.0843	.0883	.0850	29
1.4841	.5930	.8735	.3999	.7670	.6680	.6550	.4699	.7282	.7822	.7359	.6979	30
.0306	.0244	.0312	.0282	.0224	.0280	.0276	.0401	.0538	.0582	.0549	.0686	31
7.7907	6.5929	6.2212	5.6222	5.1041	6.0754	6.2028	4.9211	4.3453	3.6129	3.8728	3.4255	32
.5543	.4054	.3869	.3797	.4941	.5194	.5415	.8008	.9191	.7476	.7340	.7514	33
20.8976	21.7276	19.1211	21.0766	18.8163	20.0853	21.4000	21.8912	21.3817	19.0571	15.0115	13.1851	34
.0480	.0441	.0399	.0344	.0384	.0467	.0492	.0442	.0453	.0454	.0526	.0793	35
4.2686	4.1073	3.6425	2.7252	3.4286	3.1383	2.9012	3.0336	3.0851	3.3347	3.7386	4.3209	36
.1446	.1252	.0559	.0599	.0704	.0775	.0721	.0639	.0596	.0519	.0513	.0492	37
.1591	.0948	.1059	.0872	.0913	.1261	.1126	.1070	.0960	.0742	.0907	.0821	38
.9100	1.0018	1.2901	.7806	1.2045	1.2689	1.3545	1.3421	1.4240	1.1106	1.3532	1.4657	39
.3147	.2700	.2145	.1838	.1675	.2905	.2045	.1402	.1324	.1147	.1400	.1371	40
.0338	.0460	.0263	.0205	.0180	.0443	.0214	.0183	.0167	.0173	.0179	.0009	41
.0366	.0302	.0245	.0208	.0204	.0233	.0250	.0221	.0190	.0176	.0152	.0165	42
1.2200	1.0027	.9746	.4807	.6675	.6001	.5091	.5634	.4557	.4789	.3591	.4211	43
.0119	.0162	.0137	.0129	.0120	.0133	.0139	.0123	.0145	.0170	.0217	.0023	44
.2541	.4620	.4445	.3107	.3185	.0789	.0842	.0954	.1650	.1907	.2793	.4047	45
1.6282	2.3114	2.6302	2.8413	2.1639	1.5527	1.7619	1.3988	1.3206	1.0686	.9973	1.1959	46
.0119	.0132	.0122	.0153	.0131	.0148	.0116	.0108	.0104	.0113	.0096	.0004	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

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C.—COMPARATIVE TABLE SHOWING THE

	STATES AND TERRITORIES.	SPIRITS. Fiscal year ended June 30— 1885.	1886.	1887.	1888.	TOBACCO. Fiscal year ended June 30— 1864.	1865.	1866.	1867.	1868.
1	Alabama	.0672	.0629	.0456	.0388	.....	.....	.0128	.2225	.3472
2	Arizona	.....	.....	.....	.....	.....	.....	.....	.0005	.0001
3	Arkansas	.0874	.0906	.0906	.1045	.....	.....	.0002	.0081	.0038
4	California	2.3167	1.5117	1.4286	1.4627	.5109	1.0594	4.0684	4.6071	4.6263
5	Colorado	.0950	.0913	.1119	.1102	.0002	.0001	.0001	.0316	.0420
6	Connecticut	.2634	.3149	.2935	.3241	.5096	.6836	.7895	.7198	.5939
7	Dakota	.....	.....	.....	.....	.....	.....	.....	.....	.0003
8	Delaware	.0660	.0347	.0473	.....	.8173	.6711	1.3358	1.0713	.9828
9	District of Columbia	.....	.....	.....	.....	.0449	.0703	.0628	.0538	.0542
10	Florida	.0141	.0155	.0154	.0134	.....	.....	.....	.0008	.0022
11	Georgia	.3828	.3573	.3947	.4580	.....	.....	.0146	.3031	1.1343
12	Idaho	.....	.....	.....	.....	.....	.....	.0006	.0001	.....
13	Illinois	30.4346	30.7068	32.8357	38.4340	3.7028	3.5441	5.2410	5.8924	5.7042
14	Indiana	5.1903	6.2607	5.4489	4.8989	1.6957	1.3212	1.1753	.7781	.9173
15	Iowa	2.7219	3.0954	2.3574	.2040	.2342	.5899	.2801	.3628	.4998
16	Kansas	.0998	.1375	.0872	.0508	.0089	.0457	.0365	.0583	.0386
17	Kentucky	19.7213	20.3207	16.1354	17.8102	18.3743	8.8958	7.7879	7.0627	5.8296
18	Louisiana	.2081	.2071	.1892	.2234	.3321	.7060	.8775	1.9817	1.4123
19	Maine	.0356	.0384	.0276	.....	.1916	.1247	.0976	.3594	.4370
20	Maryland	2.1535	1.5402	2.0766	2.1177	5.2294	5.0498	3.9395	4.7472	4.1902
21	Massachusetts	1.5892	1.3836	1.6105	1.7314	1.9470	1.7721	2.1918	2.8002	2.5457
22	Michigan	.2323	.2440	.2581	.2161	4.6904	4.4778	4.3478	4.2057	4.4359
23	Minnesota	.1565	.1616	.1533	.1133	.0087	.0162	.0406	.0404	.0305
24	Mississippi	.0434	.0371	.0320	.....	.....	.....	.....	.0001	.....
25	Missouri	3.9816	4.3696	4.8819	4.0563	15.9464	11.7129	10.8390	8.8943	8.5094
26	Montana	.0780	.0739	.0808	.0882	.....	.....	.....	.0001	.....
27	Nebraska	2.6604	2.1235	3.2539	3.6342	.....	.0031	.0033	.0029	.0103
28	Nevada	.0376	.0350	.0375	.....	.0035	.0036	.0043	.0019	.0002
29	New Hampshire	.0903	.0729	.0871	.1077	.0705	.0871	.0888	.0702	.0620
30	New Jersey	.9837	.6983	1.1913	.8416	1.3427	2.1344	2.0771	1.9178	1.8497
31	New Mexico	.0760	.0693	.0602	.0619	.....	.....	.....	.....	.0067
32	New York	3.8456	3.6898	3.9435	3.7706	25.2422	29.6279	31.0267	30.3183	30.1435
33	North Carolina	.8357	.7010	.7373	.7861	.....	.....	.0162	.1275	1.4088
34	Ohio	13.3825	13.5257	14.3611	11.5085	9.7261	12.1760	10.5294	9.7320	9.9034
35	Oregon	.0791	.0705	.0881	.0938	.0087	.0116	.0060	.0894	.1859
36	Pennsylvania	4.1152	4.2533	3.9235	3.7114	7.8318	12.9570	9.8709	9.7364	8.7326
37	Rhode Island	.0565	.0536	.0526	.....	.2683	.3101	.2481	.2698	.1862
38	South Carolina	.0917	.0908	.0934	.0962	.....	.....	.0235	.0183	.0710
39	Tennessee	1.3710	1.2722	1.2684	1.1552	.0551	.1889	.0519	.2496	.5613
40	Texas	.1357	.1348	.1344	.1223	.....	.....	.0030	.0245	.1084
41	Utah	.....	.....	.....	.....	.....	.....	.0021	.....	.0146
42	Vermont	.0177	.0190	.0178	.....	.0257	.0359	.0220	.0236	.0143
43	Virginia	.4548	.4511	.4267	.3659	.0731	.1100	1.4513	1.5098	2.2688
44	Washington	.....	.....	.....	.....	.0003	.0012	.0010	.0014	.0011
45	West Virginia	.4127	.6051	.3260	.2714	.6265	.4798	.4597	.3936	.5438
46	Wisconsin	1.4151	1.3786	1.3860	1.0162	1.0811	1.1327	.9553	1.3109	1.5898
47	Wyoming	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

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PERCENTAGES OF RECEIPTS, ETC.—Continued.

TOBACCO.												
Fiscal year ended June 30—												
1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	
.1104	.0675	.0602	.2275	.1394	.0818	.0769	.0799	.0699	.0790	.0794	.0919	1
.0019	.0019	.0027	.0041	.0070	.0092	.0080	.0099	.0105	.0129	.0166	.0174	2
.0320	.0500	.0613	.0700	.0751	.0800	.0970	.0469	.0499	.0665	.0560	.1074	3
3.8890	3.1363	3.1928	2.9850	2.0050	1.7099	1.8644	2.0808	1.8595	1.9119	1.8630	1.9324	4
.0199	.0188	.0097	.0144	.0255	.0326	.0310	.0324	.0390	.0443	.0539	.0739	5
.0000	.5682	.4771	.4653	.4771	.4624	.4466	.4289	.3848	.3900	.3814	.4434	6
.0029	.0019	.0024	.0026	.0043	.0064	.0050	.0057	.0101	.0140	.0182	.0279	7
.4852	.7911	.8303	.9549	1.0436	.9866	.8833	.9362	1.0442	1.0944	.8348	.6407	8
.0806	.0719	.0774	.0873	.0955	.0978	.0903	.0887	.0174	.....	.....	.....	9
.0361	.1477	.1781	.2151	.3601	.3498	.4458	.3992	.3649	.4174	.4630	.4920	10
.6428	.8769	.6958	.6342	.7124	.5210	.4512	.3846	.2333	.1546	.1720	.1908	11
.0064	.0182	.0059	.0040	.0053	.0046	.0046	.0038	.0030	.0035	.0049	.0052	12
6.2387	6.2186	6.8321	5.9107	5.7066	6.6506	7.0311	7.4279	6.8508	7.0583	6.6178	6.4142	13
1.2257	.8565	.8889	.9434	.9162	.9355	.9648	.8937	.7419	.7733	.7451	.8524	14
.9719	.7806	.7128	.8273	.8767	1.0835	1.1965	1.1615	1.0113	.9087	.7887	.7675	15
.0771	.0781	.0996	.1147	.1163	.1427	.1298	.1308	.1345	.1625	.1957	.2575	16
4.6136	4.0269	4.4321	4.4296	4.3641	4.7347	4.6285	5.0386	4.6543	4.3653	4.7119	4.3415	17
1.9954	3.2019	2.5712	1.8661	1.3145	.9396	.7532	.8397	1.0413	.9314	.9254	1.0838	18
.1430	.0960	.0901	.0886	.1291	.1378	.1218	.1114	.1093	.1156	.1178	.1338	19
4.2645	4.9643	4.5993	4.5953	3.2560	2.9826	3.1480	3.4035	3.1888	3.2137	3.0420	3.1464	20
2.2924	1.7308	1.6635	1.6478	1.5682	1.5892	1.4804	1.5970	1.6826	1.7308	1.5558	1.5682	21
4.5090	4.4012	4.1962	4.7161	4.0878	3.7278	3.7099	3.7848	3.2736	2.9793	3.0269	2.8795	22
.1029	.1216	.0860	.0880	.1114	.1301	.1432	.1537	.1506	.1918	.2152	.2787	23
.0224	.0253	.0563	.0514	.0783	.0720	.0605	.0524	.0519	.0563	.0565	.0719	24
6.9828	5.9777	6.2747	5.8741	4.9526	5.2722	5.4065	4.7689	4.6540	4.8758	5.2847	6.1550	25
.0072	.0354	.0122	.0065	.0060	.0091	.0072	.0060	.0059	.0076	.0078	.0096	26
.0326	.0441	.0498	.0451	.0631	.0716	.0820	.0892	.0895	.1041	.1262	.1516	27
.0191	.0259	.0104	.9132	.0141	.0151	.0143	.0159	.0137	.0147	.0156	.0159	28
.0827	.0629	.0688	.0682	.1163	.1620	.1035	.0767	.0772	.0762	.0701	.0815	29
1.9151	1.6248	1.6606	1.8519	2.0095	2.2807	3.5414	7.3686	9.6475	10.4912	9.3454	8.3892	30
.0122	.0111	.0101	.0085	.0118	.0117	.0099	.0085	.0073	.0067	.0079	.0133	31
27.8634	25.2702	25.6257	26.4268	23.9837	23.4429	20.4801	17.6930	17.3993	18.6653	18.7889	19.9762	32
1.4308	3.1384	2.5658	2.7820	3.1370	3.6554	3.7349	3.5820	3.6060	3.8282	5.2261	4.7325	33
9.3570	7.5297	7.5762	8.0332	7.9826	9.1245	9.3436	8.9790	8.7464	8.6714	8.5771	8.3132	34
.1813	.0898	.0513	.1343	.0838	.0211	.0192	.0208	.0224	.0270	.0319	.0379	35
10.1603	8.1595	8.3409	8.3614	7.6403	7.4360	6.8674	6.8850	6.5463	7.0033	7.3831	8.5482	36
.2132	.1626	.1688	.1817	.1883	.1838	.1639	.1476	.1399	.1578	.1524	.1577	37
.0916	.0788	.0696	.0829	.1105	.1123	.1169	.0994	.0941	.1010	.0865	.0899	38
.3089	.2625	.2737	.3549	.2737	.3520	.3716	.2770	.3985	.3743	.3602	.3331	39
.0719	.1006	.1061	.1457	.1650	.1996	.1645	.1679	.1818	.1926	.2036	.2155	40
.0107	.0136	.0049	.0054	.0120	.0183	.0150	.0149	.0139	.0150	.0160	.0155	41
.0457	.0367	.0393	.0539	.0700	.0790	.0676	.0574	.0515	.0582	.0546	.0592	42
6.5124	12.9765	12.9959	11.7974	19.0978	17.1568	18.8712	17.4672	18.1625	15.3284	15.2284	13.8056	43
.0043	.0066	.0046	.0089	.0058	.0080	.0061	.0064	.0074	.0079	.0083	.0103	44
.6433	.6965	.6977	.8178	.7857	.7324	.6089	.5048	.5594	.5822	.5635	.6434	45
1.6980	1.4682	1.5787	2.0012	1.7252	2.2435	2.2284	2.6663	2.5846	2.7411	2.4853	2.4228	46
.0007	.0057	.0028	.0022	.0037	.0043	.0041	.0055	.0045	.0045	.0044	.0045	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

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C.—COMPARATIVE TABLE SHOWING THE

	STATES AND TERRITORIES.	TOBACCO. Fiscal year ended June 30—								FERMENTED LIQUORS. Fiscal year ended June 30—	
		1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1864.	1865.
1	Alabama	.0963	.0910	.0683	.0922	.0859	.1059	.1081	.1153	.....	.....
2	Arizona	.0159	.0137	.0092	.0010	.....	.....	.....	.....	.....	.....
3	Arkansas	.1043	.1094	.0732	.1055	.0966	.1073	.1006	.0997	.....	.....
4	California	2.0873	2.3062	2.3482	2.3519	2.1184	1.8399	1.7786	1.7576	2.4532	2.3458
5	Colorado	.0794	.0783	.0594	.0910	.1086	.1240	.1615	.1733	.0478	.0478
6	Connecticut	.4321	.4359	.4378	.4352	.4106	.4194	.4113	.5296	.5145	.6590
7	Dakota	.0293	.0338	.0369	.0057	.....	.....	.....	.....	.....	.....
8	Delaware	.6129	.6032	.6013	.6871	.6823	.7144	.6748	.....	.0303	.0358
9	Dist. of Columbia	.....	.....	.....	.....	.....	.....	.....	.....	.4333	.5207
10	Florida	.5562	.5494	.5412	.6516	.7889	.8095	1.0353	1.1068	.....	.....
11	Georgia	.1771	.1520	.1200	.1630	.1476	.1535	.1981	.1656	.....	.....
12	Idaho	.0066	.0085	.0067	.0005	.....	.....	.....	.....	.....	.....
13	Illinois	6.1881	6.0585	6.0120	5.4142	4.9481	4.8066	4.4084	4.1589	7.0485	7.4385
14	Indiana	.8448	.8295	.7480	.7230	.6793	.6343	.6515	.6729	2.1337	2.8562
15	Iowa	.7278	.7429	.7195	.7685	.7870	.7254	.6803	.6948	.9363	1.1672
16	Kansas	.2617	.2654	.2540	.2858	.3099	.3134	.3407	.3285	.1795	.2430
17	Kentucky	3.7012	3.8633	4.2646	4.7911	4.8561	5.1872	5.0113	4.9817	1.3519	1.7420
18	Louisiana	1.2332	1.2274	1.1911	1.1636	1.1643	1.0609	.9937	1.0572	1.1815	.6696
19	Maine	.1197	.1081	.0895	.1051	.1041	.1011	.0935	.....	.0715	.0556
20	Maryland	3.2656	3.2248	3.4265	3.2874	3.4644	3.4007	3.3218	4.3141	2.9060	2.6478
21	Massachusetts	1.3755	1.3996	1.3031	1.3805	1.3977	1.4437	1.3266	1.2299	4.2957	4.0001
22	Michigan	2.9683	3.0531	3.0889	3.3224	3.7508	3.8497	3.7969	3.5685	1.7011	2.5029
23	Minnesota	.2988	.3366	.3586	.4093	.4299	.4406	.4235	.4188	.3588	.4217
24	Mississippi	.0664	.0599	.0373	.0555	.0546	.0559	.0541	.....	.....	.....
25	Missouri	7.4068	7.8924	8.1616	8.8198	9.5023	10.4226	10.9385	11.7842	5.0724	5.9512
26	Montana	.0110	.0154	.0153	.0428	.0273	.0285	.0296	.0486	.....	.0222
27	Nebraska	.1317	.1289	.1266	.2093	.2337	.2563	.2817	.2950	.0578	.0692
28	Nevada	.0129	.0106	.0067	.0005	.0197	.0198	.0194	.....	.2341	.1754
29	New Hampshire	.0791	.0655	.0629	.0745	.0672	.0650	.0608	.2018	.9787	.9617
30	New Jersey	8.6824	8.6639	9.5198	7.9921	7.9305	8.8008	8.8327	7.3238	5.8708	5.8872
31	New Mexico	.0186	.0194	.0153	.0240	.0230	.0209	.0188	.0198	.0101	.0130
32	New York	20.0071	20.5446	21.0306	19.9776	19.4629	18.7459	17.6281	17.3143	34.5749	31.1096
33	North Carolina	4.2969	4.9088	4.3043	4.5035	4.2211	4.4850	4.8320	5.3167	.....	.....
34	Ohio	8.1342	7.0311	6.6504	6.7177	7.3329	6.7929	8.3760	7.6810	9.5626	9.7297
35	Oregon	.0359	.0347	.0321	.0615	.0568	.0579	.0610	.0838	.0821	.0601
36	Pennsylvania	8.7535	8.9584	9.0294	9.9986	10.0636	10.3343	10.7450	11.0228	13.7961	14.3874
37	Rhode Island	.1499	.1354	.1237	.1391	.1342	.1451	.1302	.....	.2802	.2350
38	South Carolina	.1006	.0909	.0666	.0761	.0729	.0758	.0736	.0690	.....	.....
39	Tennessee	.3201	.3551	.3182	.3891	.3864	.3998	.4267	.5077	.1099	.0529
40	Texas	.2046	.1875	.1557	.1985	.1898	.1826	.1851	.1805	.....	.....
41	Utah	.0142	.0140	.0111	.0010	.....	.....	.....	.....	.0075	.0148
42	Vermont	.0598	.0577	.0578	.0629	.0607	.0582	.0541	.....	.0493	.0562
43	Virginia	13.2198	12.2370	11.2586	11.0480	10.2655	9.4344	8.6327	9.6164	.1087	.0934
44	Washington	.0129	.0118	.0098	.0015	.....	.....	.....	.....	.0349	.0521
45	West Virginia	.6438	.6161	.6341	.7157	.7564	.7271	.7673	.9095	.6000	.5111
46	Wisconsin	2.4516	2.4706	2.6114	2.7049	2.8078	2.6537	2.3209	2.2574	2.9263	2.7639
47	Wyoming	.0046	.0047	.0032	.0002	.....	.....	.....	.....	.....	.....
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

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PERCENTAGES OF RECEIPTS, ETC.—Continued.

FERMENTED LIQUORS.												
Fiscal year ended June 30—												
1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	
.0097	.0130	.0152	.0119	.0151	.0118	.0156	.0124	.0133	.0082	.0130	.0074	1
.....	.0027	.0106	.0066	.0100	.0058	.0150	.0126	.0096	.0102	.0116	.0128	2
.0108	.0038	.0099	.0040	.0042	.0013	.0015	.0068	.0034	.0036	.0059	.0046	3
1.8147	2.6254	2.9949	2.9072	3.2009	2.7638	2.4613	2.4330	2.8739	3.5066	3.7074	3.9125	4
.6969	.6497	.0616	.0500	.0784	.1137	.1325	.1867	.2445	.2862	.2640	.2401	5
.5167	.6770	.6441	.6590	.7229	.7248	.7201	.6186	.6389	.6336	.7164	.7121	6
.....	.0003	.0129	.0182	.0063	.0156	.0140	.0163	.0233	.0264	.0360	.0445	7
.0258	.0417	.0758	.0868	.0680	.0503	.0510	.0789	.0720	.0650	.0705	.0803	8
.4049	.3495	.3212	.2614	.2115	.1897	.1938	.2257	.2973	.2550	.2975	.0914	9
.....	.....	.....	.....	.....	.0019	.0015	.0040	.0021	.0012	.0031	.0024	10
.0409	.0483	.0527	.0819	.0814	.0884	.0697	.0820	.0717	.0737	.0708	.0914	11
.0453	.0450	.0557	.0466	.0323	.0297	.0199	.0180	.0146	.0153	.0144	.0142	12
8.2349	8.4291	8.7149	7.8326	7.1245	6.5445	6.2241	5.8131	6.1604	6.0784	6.0186	5.7155	13
2.5099	2.3226	2.5299	2.2955	2.1478	2.1328	2.0549	2.0303	2.0236	2.1148	2.0398	1.8237	14
1.4000	1.7042	1.9204	2.0362	1.8071	1.5994	1.5933	1.7016	1.9959	2.2002	2.1418	1.8588	15
.2395	.3134	.3476	.3390	.3489	.3681	.3320	.3262	.3449	.3032	.2831	.2768	16
1.7786	1.5272	1.4174	1.1452	1.1156	1.2002	1.2714	1.2762	1.3456	1.3164	1.1847	1.1279	17
.6268	.4863	.7234	.6482	.7905	.7492	.6009	.5393	.4738	.3553	.3935	.4161	18
.0896	.0900	.0526	.1022	.0670	.1230	.0908	.1009	.1540	.1507	.1313	.0847	19
2.3429	2.2010	2.4255	2.2171	2.1249	2.1691	2.1579	2.2404	2.2688	2.1702	2.0970	2.3106	20
7.2731	4.5593	4.6912	4.8757	5.0223	7.1543	7.0265	6.8523	5.5764	5.4839	5.3135	5.3784	21
2.1438	2.3440	2.3903	2.4601	2.2326	2.0736	2.1519	2.4040	2.3030	2.2919	2.3788	2.2163	22
.5722	.7398	.8386	.8366	1.0433	.9375	.9388	1.0207	1.0796	1.0829	1.1055	1.0797	23
.0095	.0079	.0075	.0022	.0075	.0112	.0115	.0190	.0150	.0103	.0075	.0091	24
5.2395	4.5699	4.3061	4.0149	4.1088	4.4968	4.5744	4.4362	4.4913	4.4409	4.4570	4.9598	25
.0449	.0443	.0640	.0525	.0819	.0719	.0443	.0457	.0593	.0605	.0550	.0507	26
.0673	.0926	.1591	.2155	.2546	.2150	.2204	.2435	.2805	.2756	.2971	.2837	27
.0230	.1170	.1606	.1448	.1573	.1590	.1606	.1711	.1538	.1678	.1818	.1565	28
.8495	1.2067	1.0268	1.3159	1.2261	1.0223	1.2455	1.3387	1.2208	1.5561	1.4724	1.2907	29
5.8727	6.4653	6.4367	6.8817	6.9512	7.0039	6.9438	6.4960	6.0006	5.5173	5.5875	5.3606	30
.0076	.0132	.0110	.0236	.0214	.0141	.0128	.0156	.0140	.0207	.0166	.0143	31
30.2904	30.7275	29.6859	31.7290	32.1130	31.6556	31.9670	32.0427	32.1255	32.5258	32.6437	34.3157	32
.0011	.0008	.0031	.0023	.0035	.0011	.0006	.0034	.0032	.0073	.0058	.0054	33
10.1165	9.0690	10.0553	9.4274	9.4019	9.1980	9.0471	9.3461	9.4603	9.4048	9.4000	8.9016	34
.1096	.1022	.1353	.1283	.1382	.1076	.1003	.0959	.0987	.1057	.1189	.1323	35
13.0480	14.2698	12.6797	12.7926	12.9541	12.8512	12.6137	12.4029	12.0378	11.0199	11.1618	10.7606	36
.2124	.1978	.1879	.1611	.2071	.1833	.2193	.2221	.2864	.2647	.3143	.3433	37
.0001	.0136	.0213	.0166	.0251	.0215	.0243	.0285	.0292	.0267	.0200	.0141	38
.4261	.2411	.2235	.1436	.1544	.1036	.0861	.0907	.0640	.0305	.0275	.0246	39
.1186	.1693	.1900	.1243	.1396	.1458	.2234	.2158	.2233	.2436	.2699	.2396	40
.0119	.0208	.0197	.0401	.0282	.0241	.0432	.0921	.1029	.1042	.1031	.1034	41
.0439	.0524	.0599	.0449	.0348	.0258	.0411	.0387	.0354	.0314	.0250	.0171	42
.0871	.1188	.1585	.1614	.1400	.1116	.1366	.1336	.1278	.1777	.1923	.1756	43
.6311	.0458	.0392	.0388	.0433	.0546	.0652	.0643	.0692	.0758	.0918	.0953	44
.4818	.4132	.2880	.2625	.2459	.2369	.2685	.2732	.2793	.3092	.2864	.2502	45
2.7613	3.4682	3.7745	3.3487	3.2898	3.2177	3.7945	4.1651	4.7143	5.0463	4.9211	4.9084	46
.....	.....	.....	.0044	.0218	.0129	.0174	.0241	.0268	.0393	.0423	.0549	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

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C.—COMPARATIVE TABLE SHOWING THE

	STATES AND TERRITORIES.	FERMENTED LIQUORS.								
		Fiscal year ended June 30—								
		1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.
1	Alabama	.0042	.0041	.0052	.0054	.0049	.0050	.0056	.0151	.0410
2	Arizona	.0201	.0224	.0215	.0133	.0367	.0282	.0024	.....	.....
3	Arkansas	.0093	.0055	.0050	.0047	.0038	.0068	.0045	.0050	.0050
4	California	3.6880	3.5064	2.9106	2.9554	2.6171	2.6488	2.6433	2.6705	2.5726
5	Colorado	.2509	.3367	.4545	.5260	.5409	.5557	.5688	.5535	.5263
6	Connecticut	.6023	.5585	.5698	.5630	.6668	.7291	.7402	.6891	.6448
7	Dakota	.0634	.0616	.0596	.0742	.1192	.1718	.0286	.....	.....
8	Delaware	.0811	.0796	.0784	.0873	.0870	.0913	.0992	.1067	.1074
9	District of Columbia	.....	.....	.....	.....	.....	.....	.....	.....	.....
10	Florida	.0044	.0026	.0046	.0112	.0135	.0083	.0036	.0040	.0033
11	Georgia	.0724	.0970	.0992	.0604	.0383	.0741	.0752	.0637	.0598
12	Idaho	.0185	.0182	.0234	.0199	.0286	.0300	.0052	.....	.....
13	Illinois	5.7520	5.7638	5.9784	6.1795	6.1762	6.0840	6.0844	6.2735	6.5466
14	Indiana	1.8233	1.8021	1.9663	2.0134	1.9738	1.8831	1.8562	1.8904	1.8811
15	Iowa	1.9422	1.8075	1.8505	1.8588	1.7562	1.5631	1.3986	.9404	.9946
16	Kansas	.2862	.2831	.2750	.1915	.1609	.1587	.1525	.1142	.1072
17	Kentucky	1.2395	1.3541	1.3501	1.3474	1.3097	1.2335	1.2706	1.3005	1.2778
18	Louisiana	.4114	.4381	.4271	.3738	.3316	.3467	.4503	.4792	.5665
19	Maine	.0214	.0231	.0141	.0185	.0185	.0167	.0129	.0095	.0117
20	Maryland	2.3063	2.1412	2.0034	2.0509	2.0559	2.0546	2.1332	2.2232	2.2754
21	Massachusetts	5.9354	5.2906	5.0621	5.1504	4.9219	4.8442	4.5236	4.6026	4.6577
22	Michigan	2.1277	2.1867	2.2331	2.1463	2.0004	1.9720	2.1525	2.0788	2.1531
23	Minnesota	1.1691	1.1395	1.1945	1.3200	1.3072	1.4299	1.5322	1.4916	1.5217
24	Mississippi	.0102	.0130	.0133	.0139	.0151	.0193	.0214	.0200	.0222
25	Missouri	5.2093	5.4034	5.5469	5.7565	5.9580	5.8319	5.9455	5.8903	5.7343
26	Montana	.0624	.0678	.0723	.0810	.0941	.1020	.2322	.1638	.1619
27	Nebraska	.3216	.3131	.3439	.3396	.3341	.3338	.5293	.6093	.6845
28	Nevada	.1483	.1586	.1305	.1106	.0811	.0672	.0132	.1390	.1026
29	New Hampshire	1.2046	1.2068	1.3829	1.4249	1.4903	1.5200	1.6875	1.6579	1.5770
30	New Jersey	5.0014	4.8289	4.7884	4.6457	4.7568	4.7707	4.7369	4.9372	5.0622
31	New Mexico	.0112	.0081	.0076	.0096	.0173	.0225	.0504	.0516	.0557
32	New York	34.3082	34.9503	33.9701	33.4933	32.8833	32.9821	32.6246	33.1998	33.1240
33	North Carolina	.0049	.0049	.0064	.0063	.0084	.0114	.0102	.0093	.0088
34	Ohio	9.4138	9.2083	9.2075	9.0769	9.1982	9.0975	8.9679	8.7161	8.5060
35	Oregon	.1582	.1726	.1861	.2010	.1707	.1606	.2811	.2790	.2995
36	Pennsylvania	10.0664	9.8708	10.1324	9.8783	10.3216	10.4161	10.5267	10.3758	10.2664
37	Rhode Island	.3707	.3933	.4183	.4141	.4222	.3937	.3082	.2906	.2710
38	South Carolina	.0130	.0073	.0257	.0636	.0642	.0549	.0520	.0519	.0747
39	Tennessee	.1224	.0803	.0787	.0757	.0634	.0381	.0425	.0588	.1174
40	Texas	.1936	.1419	.1164	.0954	.0954	.0979	.1181	.1933	.2483
41	Utah	.0966	.1248	.1106	.1268	.1134	.1306	.0200	.....	.....
42	Vermont	.0248	.0210	.0157	.0131	.0106	.0095	.0081	.0084	.0071
43	Virginia	.1526	.1475	.1408	.1455	.1569	.1552	.1543	.1658	.1805
44	Washington	.0981	.0925	.0825	.1091	.1011	.1252	.0263	.....	.....
45	West Virginia	.2424	.2285	.2584	.2621	.2857	.2975	.3405	.3492	.3595
46	Wisconsin	4.8876	5.5939	6.3339	6.6007	7.1537	7.3835	7.5546	7.3196	7.1222
47	Wyoming	.0486	.0460	.0444	.0491	.0361	.0333	.0048	.....	.....
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

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PERCENTAGES OF RECEIPTS, ETC.—Continued.

FERMENTED LIQUORS.		OLEOMARGARINE.		PENALTIES, ETC., COLLECTED.								
Fiscal year ended June 30—		Fiscal year ended June 30—		Fiscal year ended June 30—								
1887.	1888.	1887.*	1888.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	
.0065	.0669	.1847	.0701	.....	.....	.0449	.3231	.1552	.1159	.1381	.3384	1
.....	.....	.....	.....	.....	.....	.....	.0246	.0001	.0008	.0112	.0045	2
.0052	.0036	.7181	.2245	.....	.....	.0352	.0413	.1754	.1210	.2109	.3178	3
2.5801	2.7121	.....	.....	3.9251	7.4982	9.9154	5.4888	2.1762	1.5316	1.2008	2.0131	4
.5621	.6146	2.0193	.8276	.3059	.0072	.1381	.1246	.0886	.0590	.0581	.2022	5
.6780	1.0870	1.8125	17.6754	.4248	.1587	.0998	.6659	.2033	.2197	.7289	.1689	6
.....	.....	.....	.....	.....	.....	.....	.....	.0075	.0042	.1092	.0205	7
.1286	.....	.0897	.....	.0836	.0183	.0392	.0160	.0149	.0100	.0803	.7252	8
.....	.....	.....	.....	.4621	.9943	.2229	.0716	.0759	.4382	.1723	.2941	9
.0026	.0016	.0594	.0371	.....	.....	.....	.0186	.0700	.0208	.1326	.0924	10
.0180	.0313	.0956	.0764	.....	.....	.2089	.7968	.2943	.3338	.5362	.3655	11
.....	.....	.....	.....	.....	.....	.0054	.0188	.1590	.1351	.....	.0324	12
7.2902	7.7298	36.7508	46.3817	3.4423	8.3394	13.4066	7.1979	9.8136	6.5668	14.6783	3.2970	13
1.9025	1.9430	7.9317	9.6151	1.5256	1.3213	1.0296	.9073	.5715	7.5391	.7612	1.7649	14
.8595	.6881	.0365	.0435	.9368	.4897	.9646	.6427	.6368	1.8921	.6447	.5381	15
.0833	.0723	4.4992	4.7080	.4797	.1122	.1153	.0760	.0641	.1489	.1555	.2672	16
1.2485	1.2256	1.0499	.7260	1.8385	1.9967	2.3253	3.7210	2.8131	3.9784	8.4805	5.3081	17
.5361	.5183	.3013	.1991	3.0558	3.7546	.2738	1.0924	.9977	.4165	1.0822	.7480	18
.0083	.....	.0674	.....	.4487	.3479	.1706	.1638	.5269	.1434	.1426	.1502	19
2.3108	2.5586	.2320	.1183	2.0091	9.7559	1.5851	.6091	1.0387	1.5976	2.4456	4.8213	20
4.3356	4.1156	7.4158	4.8980	10.9760	9.7172	11.3454	8.9277	7.3360	4.0222	9.5454	4.7908	21
2.1212	2.1564	2.9298	2.6878	.8711	1.0736	.6496	2.9789	3.0980	2.5131	2.4328	1.7339	22
1.4794	1.2951	.1175	.....	.1368	.2485	.0542	.2298	.1116	.2081	.3315	.1026	23
.0173	.....	.0149	.....	.....	.....	.....	.0026	.0277	.1426	.0592	.2779	24
6.0656	6.2673	1.0464	1.7018	6.8003	5.4134	2.7233	3.0123	5.7007	7.1265	3.8024	3.1486	25
.1573	.2870	.6205	.2828	.....	.....	.0087	.0134	.0010	.....	.0241	.0359	26
.7456	.7192	.4052	.1016	.0135	.0044	.0573	.0087	.0134	.0775	.1054	.0309	27
.1686	.....	.1376	.....	.1851	.5906	.3428	.1084	.0570	.3133	.1121	.3667	28
1.3684	1.3927	.1849	.2877	.7016	.4052	.1318	.2057	.1703	2.7179	.3399	.9613	29
5.2131	5.3135	.8646	.2386	1.2796	1.8691	1.8610	6.6023	3.5173	1.4542	5.4904	1.2035	30
.0415	.0393	.4222	.1192	.0062	.0207	.0216	.0149	.0350	.0536	.0390	.0719	31
32.2632	32.0051	6.9817	.2381	38.8768	28.1369	26.9055	31.9165	35.6102	25.6207	21.1786	19.1580	32
.0072	.0068	.0061	.....	.....	.....	.0279	.2194	.6926	3.3159	2.0290	2.2681	33
8.6046	8.8427	4.1033	5.4496	4.3867	5.8484	8.4662	5.5342	5.2151	6.9537	6.8686	17.9682	34
.3299	.3590	.....	.1338	.0040	.0183	.0379	.0360	.0186	.0309	.5850	.0786	35
10.3008	10.0457	4.8789	1.9387	13.8350	9.0784	8.7662	13.4652	13.9711	14.7669	8.3931	14.7344	36
.3081	.....	11.6411	.....	.5548	.4240	.2517	.6517	.5946	.8476	.4141	.3405	37
.0706	.0526	.....	.....	.....	.....	.0477	.3168	.3714	.4188	.7941	1.0030	38
.1449	.1615	.7050	.3263	.....	1.0657	6.3317	1.2217	.5572	1.0909	1.2041	3.4309	39
.2633	.2844	.6155	.8467	.....	.....	.0479	.1318	.0697	.5379	.3396	1.0876	40
.....	.....	.....	.....	.....	.0435	.0733	.0295	.0363	.0901	.0159	.0151	41
.0056	.....	.....	.....	.4273	.0801	.0580	.0780	.0693	.0367	.1393	.8441	42
.1689	.2034	.1007	.0285	.0275	.1187	.0917	.8273	1.2722	.9803	3.4928	3.8749	43
.....	.....	.....	.....	.0072	.1096	.0205	.0232	.0082	.0539	.0393	.0133	44
.4196	.4185	.0431	.0106	.4075	.1029	.1117	.0847	.1533	.1052	.0602	.0628	45
7.1193	6.7814	.9180	.5124	1.5650	.8362	.9857	1.2930	1.2594	1.2486	.3858	.8964	46
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.0091	.0003	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

* Eight months.

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C.—COMPARATIVE TABLE SHOWING THE

	STATES AND TERRITORIES.	PENALTIES, ETC., COLLECTED. Fiscal year ended June 30—								
		1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.
1	Alabama	1.8211	.2894	.6922	1.5176	.6076	.4282	1.2220	.6981	3.8446
2	Arizona	.1761	.0443	.0128	.0037	.....	.0274	.0216	.0137	.0003
3	Arkansas	.4743	.3759	.6732	.1888	.2719	.6704	.2126	.2920	1.3447
4	California	.9976	.4737	2.0223	1.6473	1.3088	.3195	.6165	2.1445	2.0896
5	Colorado	.0192	.0198	.0878	.2574	.3549	.0247	.6659	.6482	.4952
6	Connecticut	.6715	.1511	.4443	.8009	.0909	.1410	.6097	.4695	2.8172
7	Dakota	.0182	.0122	.0225	.0034	.0011	.0090	.0048	.0559	.3450
8	Delaware	.3476	.3124	.0444	.2234	.2484	.2018	.2265	.4085	.0423
9	District of Columbia	.1726	.3348	.0764	.4740	.1177	.0257	.....	.....	.....
10	Florida	.0732	.2117	.0767	.1830	.1775	.....	.0460	.0332	.0973
11	Georgia	.6591	6.7434	.9676	2.0498	1.1207	.5708	.8707	7.4423	1.4557
12	Idaho	.0133	.0049	.0742	.....	.....	.0075	.0705	.1161	.0902
13	Illinois	6.1872	4.5964	7.5070	6.3385	6.0357	23.0553	5.0782	7.2420	5.3457
14	Indiana	3.5250	.6523	1.5381	2.1107	.9964	3.9568	1.2202	.4335	2.0532
15	Iowa	.1743	.5066	1.3220	6.7150	3.8915	2.0271	2.2006	4.3396	2.8718
16	Kansas	.1261	.1901	.3538	.4287	.2835	.0234	.0532	.2441	.1582
17	Kentucky	4.0655	4.4066	2.8866	3.0759	5.0826	1.1014	2.9514	4.4085	2.6276
18	Louisiana	1.1182	.6638	2.7496	1.4345	.2342	.2408	4.5585	.4381	5.6725
19	Maine	.1149	.5683	.1596	.4924	.1651	.0448	.6180	.9720	.5462
20	Maryland	1.4924	4.4954	1.3832	3.0738	.9432	.3450	.6466	.3013	8.3789
21	Massachusetts	2.9877	2.5443	1.5852	1.7226	1.6520	2.8686	3.7419	5.3181	2.7583
22	Michigan	.2534	.1836	.1521	.2034	.4058	1.5419	1.0951	6.2612	1.9111
23	Minnesota	.1688	.1117	.4044	.2729	.3687	.7245	.6010	.5927	.4400
24	Mississippi	1.6942	.9792	.5816	2.2790	1.6167	.5632	2.6753	4.2598	.5790
25	Missouri	2.8573	2.9358	1.5241	3.2878	10.8133	12.0153	33.4858	2.6386	2.3987
26	Montana	.0362	.0174	.3798	.3467	.0419	.0644	.....	.2238	.....
27	Nebraska	.0154	.0837	.4312	2.1713	.4060	.3731	.6399	.1582	.4394
28	Nevada	.7462	.0251	.1113	.0263	.....	.....	.0014	.....	.0652
29	New Hampshire	.1098	.1024	.4221	.1027	.0028	.0023	.0638	.0465	.0451
30	New Jersey	1.1702	1.0932	1.1312	.5115	.4979	.6316	.4144	.6256	1.4511
31	New Mexico	.0496	.1030	.2847	.0643	.2735	.0661	.3453	.0047	.0028
32	New York	26.4656	29.6692	8.8062	8.2055	8.1144	8.4482	6.5487	11.1295	22.1070
33	North Carolina	1.5113	4.9177	5.0401	4.3559	1.8019	.2967	3.4236	3.5246	3.2129
34	Ohio	16.0392	8.1989	13.1692	10.8873	1.9180	1.4801	6.8313	4.5298	6.9486
35	Oregon	.....	.0051	.0275	.1234	.1464	.1475	.1207	.3018	.1136
36	Pennsylvania	9.2800	6.4878	21.6067	13.4512	11.1419	21.8879	8.1663	8.4155	3.9484
37	Rhode Island	.4927	.1004	.0734	.3706	.1011	.2754	.6405	.1531	.2398
38	South Carolina	.9986	.9476	.8658	2.9204	.6144	.2221	.5600	.4920	.7026
39	Tennessee	1.4317	2.5081	4.0299	6.5024	4.6426	2.6312	1.5645	4.1511	3.4483
40	Texas	.4141	.4034	4.3725	3.3807	1.6391	1.5366	4.1684	2.3553	1.4334
41	Utah	.....	.1766	.1428	.0185	.1656	.1096	.5495	.0301	3.0027
42	Vermont	.0466	.3207	.0669	.0106	.0515	.0081	.1268	.0814	.4235
43	Virginia	7.8748	11.1956	11.2342	3.3474	3.7772	.3982	.6614	.7032	.7661
44	Washington	.0080	.0265	.0268	.1758	.0298	.0238	.1422	.1799	.0260
45	West Virginia	.7578	.4805	.0416	.1018	.2606	.1785	.2327	.4818	1.2124
46	Wisconsin	2.3435	.6753	.3156	4.1412	27.5833	10.2845	1.3475	17.5458	2.0478
47	Wyoming	.....	.0541	.0778	.....	.0019	.....	.0025	.0055	.0006
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

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PERCENTAGES OF RECEIPTS, ETC.—Continued.

PENALTIES, ETC., COLLECTED.								AGGREGATE RECEIPTS.				
Fiscal year ended June 30—								Fiscal year ended June 30—				
1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1864.	1865.	1866.	1867.	
1.1880	2.1497	.6862	.7780	1.1173	.....	.0256	.7717	.....	.....	1.4253	1.6601	1
.2575	.2296	.0484	.....	.....	.....	.....	.....	.....	.....	.....	.0011	2
.9563	.5599	.8150	.4537	.6999	.6720	.6166	.4844	.....	.....	.0884	.7062	3
2.5737	3.6248	1.1012	23.7821	1.2899	13.5022	18.0398	9.0873	1.5306	2.0009	1.7000	2.7233	4
.5839	.9640	.2555	.1296	.6746	.1317	.0178	.0015	.0376	.0672	.0519	.0611	5
.7810	1.0248	.2214	.6811	.2824	.2450	1.1885	3.7856	2.9679	3.3362	3.3238	3.0561	6
.3793	.2692	.1224	.....	.....	.....	.....	.....	.....	.....	.....	.0008	7
.6983	.1352	.1040	.0003	.....	.....	.0708	.....	.3570	.4160	.3496	.3168	8
.....	.....	.....	.....	.....	.....	.....	.....	.3341	.3798	.2645	.2838	9
.1413	.1184	.1227	.0091	.1344	.0003	.0190	.....	.....	.....	.0339	.2249	10
2.1494	2.8087	1.7428	1.1547	2.4858	1.4829	4.3615	2.9068	.....	.....	1.4861	1.8085	11
.1050	.1300	.1247	.0246	.....	.....	.....	.....	.....	.....	.0274	.0328	12
12.6301	5.7339	5.5626	3.6298	35.2027	3.3937	4.1665	9.5828	9.0370	4.8316	5.3107	4.8818	13
5.1638	17.5059	1.2134	.0779	1.4600	.1729	.6522	.7857	3.1026	2.4459	1.8685	1.6616	14
6.1097	2.5679	2.6175	5.5687	2.3438	5.4126	2.6256	2.3041	.5773	.8862	.9365	.8359	15
.3410	.5265	.2046	.1335	.0808	.3204	.1546	.2405	.0507	.1092	.1239	.1481	16
1.6239	2.4342	2.9365	4.5020	4.0015	3.9756	1.5169	12.4496	3.6029	2.4641	2.0426	2.1824	17
1.8897	5.3995	2.3941	8.4577	1.1320	.7289	.0409	1.3632	2.0767	.8698	2.1377	2.5095	18
.7575	.8758	.2796	.1404	.2941	.3745	.7478	.....	1.1815	1.3286	.9736	.9376	19
.5840	.5145	15.7296	.0525	.1788	.5769	.6774	.6956	2.7489	2.7511	2.6760	2.4835	20
2.2569	10.6085	10.0312	1.3038	2.8667	8.9557	3.2695	.4111	11.1144	12.8101	12.0681	11.3201	21
1.8151	2.9291	1.6151	1.3738	.8720	2.7567	1.1691	1.6507	1.0966	1.3203	1.2006	1.2542	22
.7127	.8739	.5738	.8781	.7046	.2386	.2337	1.9574	.0801	.1303	.1317	.1822	23
3.3424	.2464	.1545	.1035	.2553	.7435	.6138	.....	.....	.....	.2695	1.8471	24
3.3152	2.4135	7.1951	.7327	2.2630	2.3849	4.4545	5.7757	3.0198	2.7803	2.5833	2.6173	25
.....	.....	.....	.0346	.2021	.....	.....	.2741	.....	.0183	.0391	.0312	26
.3831	1.2085	.3108	.2280	1.1066	.3093	.0549	.2881	.0245	.0291	.0348	.0435	27
.0675	.0340	.....	.....	.....	.2369	.4075	.....	.0728	.1461	.0978	.1169	28
.0445	.1844	.....	.0509	.2623	.....	.2793	1.3869	.9808	1.2910	1.2004	1.1616	29
1.8677	1.6218	16.2989	.3183	1.3268	8.7631	1.5944	1.2238	2.8453	3.8502	3.5153	3.1800	30
.....	.0222	.1844	.3530	.0804	.2152	.0988	.0384	.0100	.0249	.0246	.0259	31
12.5098	9.2477	12.0491	5.5876	13.5430	24.7687	33.7618	17.2045	24.8485	27.2475	24.8068	23.7079	32
4.2771	4.2737	1.9037	2.4386	2.8173	3.7346	4.0440	5.5174	.....	.....	.1429	.6645	33
6.8490	2.9576	2.4919	2.4892	2.2963	3.4323	2.1716	3.2775	11.1612	8.1289	8.8754	8.0212	34
.3611	.0681	.2207	.1539	.2021	.1184	1.6486	.3922	.0950	.0808	.0964	.1416	35
13.1768	4.5388	1.5056	18.0749	5.3334	2.1785	2.5181	3.5038	12.8092	15.3665	13.7762	11.1156	36
.3211	.3977	.2162	.2011	.3560	.6405	.2589	.....	1.8123	2.1880	2.1115	2.0353	37
1.1965	.0009	1.8637	.5268	1.7377	.5874	.3571	1.5167	.....	.....	.3403	.7323	38
5.0552	5.0414	3.9059	2.9067	6.8237	3.5150	3.9608	5.7903	.5503	.8144	1.1664	1.3499	39
1.7499	1.2430	1.0397	10.8434	2.1836	2.0023	1.3331	.9894	.....	.....	.5427	1.2945	40
.0456	.0375	.2237	.....	.....	.....	.....	.....	.0126	.0212	.0214	.0259	41
.3042	.3757	.1835	.1194	.1596	.8966	.4032	.....	.4228	.4554	.4147	.3975	42
1.0644	1.7025	.6050	.5210	2.0462	1.3189	2.2682	2.1006	.1256	.1123	.4054	.7926	43
.0004	.1100	.0719	.0052	.....	.....	.....	.....	.0204	.0389	.0166	.0318	44
.5628	1.8245	.3367	.3260	.5082	.8110	.1610	.4005	.3213	.3225	.3520	.3807	45
.3139	.3661	.7358	.9038	.6751	.4023	.6166	1.8421	.9427	.9364	.9457	1.0128	46
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

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C.—COMPARATIVE TABLE SHOWING THE

	STATES AND TERRITORIES.	AGGREGATE RECEIPTS. Fiscal year ended June 30—								
		1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.
1	Alabama	2.4419	.3302	.3565	.2845	.2066	.1435	.1409	.1115	.0968
2	Arizona	.0079	.0079	.0093	.0132	.0135	.0128	.0104	.0099	.0108
3	Arkansas	.4818	.1014	.2204	.1021	.0818	.0836	.0715	.0726	.0616
4	California	3.7888	3.1669	2.7467	2.8207	2.6483	2.2285	2.5754	2.8794	2.7954
5	Colorado	.0680	.0427	.0441	.0547	.0549	.0713	.0673	.0680	.0656
6	Connecticut	2.5108	1.6364	1.5305	1.1159	1.0448	.8225	.6023	.6049	.5944
7	Dakota	.0058	.0076	.0052	.0056	.0052	.0072	.0124	.0097	.0110
8	Delaware	.3357	.2972	.2698	.3472	.3470	.4041	.3711	.3472	.3772
9	District of Columbia	.2769	.3119	.3070	.2094	.1882	.1256	.1199	.1081	.1035
10	Florida	.2298	.0501	.0635	.0947	.0863	.1488	.1387	.1781	.1574
11	Georgia	3.5074	.7064	.6829	.5763	.5058	.4498	.3991	.3741	.3776
12	Idaho	.0544	.0546	.0390	.0415	.0208	.0181	.0195	.0184	.0153
13	Illinois	4.3164	9.1334	10.9509	11.8239	13.7032	15.5222	16.0008	16.9936	21.4385
14	Indiana	1.3365	2.7056	3.0109	3.7525	4.7198	5.3438	5.0058	4.4846	5.0390
15	Iowa	.6746	1.0895	.8224	.8460	.9261	.9534	.9684	1.0024	1.0952
16	Kansas	.1449	.1711	.2048	.1852	.1400	.1520	.1554	.1288	.1360
17	Kentucky	2.3619	5.2768	5.9009	5.0942	5.0716	5.1354	7.2122	8.6975	6.9597
18	Louisiana	2.1833	1.3299	1.7794	1.4958	1.4118	1.2607	1.0195	.5842	.4785
19	Maine	.9096	.4684	.4817	.3223	.2620	.2021	.1329	.1036	.0819
20	Maryland	2.4427	3.1795	3.2457	2.8965	3.2882	2.4976	2.4397	2.6004	2.3281
21	Massachusetts	10.1287	6.4830	6.3763	5.3186	5.4893	3.5396	2.8975	2.6098	2.4858
22	Michigan	1.5736	1.8476	1.7421	2.0643	2.0815	2.0759	1.8555	1.8611	1.8061
23	Minnesota	.2102	.2540	.2792	.1975	.2159	.2178	.2359	.2201	.2347
24	Mississippi	2.1408	.1357	.1700	.1863	.1159	.1205	.1117	.0935	.0769
25	Missouri	2.8035	3.7026	3.5834	3.9645	4.0054	4.0086	4.4885	4.4279	2.6833
26	Montana	.0618	.0450	.0618	.0642	.0251	.0226	.0301	.0228	.0190
27	Nebraska	.0729	.1128	.1841	.1755	.1697	.2287	.2868	.2819	.4538
28	Nevada	.1763	.1605	.1122	.0810	.0671	.0680	.0545	.0567	.0613
29	New Hampshire	1.1078	.4554	.3774	.3104	.2639	.3063	.2581	.2885	.2351
30	New Jersey	3.2496	2.6515	2.4322	1.9227	2.1608	2.4163	1.7907	2.2776	3.4140
31	New Mexico	.0328	.0305	.0280	.0272	.0206	.0219	.0191	.0213	.0200
32	New York	22.4788	24.9716	21.7006	22.5774	20.3677	18.0880	15.7545	14.6850	13.2017
33	North Carolina	1.1282	.5247	.8348	1.0653	.9614	1.3254	1.5417	1.5712	1.5094
34	Ohio	6.9752	11.2681	11.6786	11.8473	12.9275	13.9770	15.5501	14.1998	14.9221
35	Oregon	.1999	.1202	.1965	.1224	.1089	.0692	.0485	.0462	.0448
36	Pennsylvania	10.4244	10.8163	9.9956	9.8031	8.0027	7.3855	6.6139	5.9841	5.3952
37	Rhode Island	1.6277	.8994	.7653	.5259	.5524	.3054	.2420	.2235	.2011
38	South Carolina	1.5034	.2474	.2459	.2023	.1728	.1574	.1127	.1178	.0956
39	Tennessee	2.1209	.8780	.8778	.6837	.6651	.6065	.6696	.8303	.5829
40	Texas	1.0282	.3378	.2333	.2742	.2796	.2568	.2829	.2489	.2319
41	Utah	.0280	.0475	.0276	.0313	.0342	.0384	.0433	.0307	.0301
42	Vermont	.3551	.2228	.2103	.2185	.1378	.0714	.0584	.0665	.0426
43	Virginia	1.0175	1.9186	3.2802	4.1598	4.2837	6.9115	6.5465	7.3825	6.6963
44	Washington	.0400	.0345	.0497	.0287	.0207	.0147	.0187	.0204	.0184
45	West Virginia	.4520	.3937	.4518	.4906	.4088	.4281	.5355	.4904	.3898
46	Wisconsin	1.0336	1.3697	1.4103	1.5466	1.7848	1.7710	2.4588	2.6262	2.9885
47	Wyoming	.....	.0036	.0154	.0085	.0058	.0100	.0116	.0115	.0186
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

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PERCENTAGES OF RECEIPTS, ETC.—Continued.

AGGREGATE RECEIPTS.

Fiscal year ended June 30—

1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	
.0960	.1318	.1140	.1163	.1022	.1011	.0790	.0704	.0652	.0693	.0661	.0640	1
.0138	.0195	.0228	.0231	.0297	.0327	.0291	.0022	.....	.....	.....	.....	2
.0763	.1105	.1075	.1079	.1033	.0785	.0711	.0750	.0776	.0812	.0822	.0857	3
2.4431	2.0501	2.0683	2.3823	2.8262	2.9702	2.9108	2.7888	2.3245	1.7886	1.7514	1.7691	4
.0673	.0797	.1072	.1440	.1682	.1780	.1572	.1615	.1736	.1724	.2189	.2253	5
.5877	.5542	.4881	.3947	.4534	.4072	.3687	.3530	.3670	.3952	.4051	.6473	6
.0199	.0286	.0314	.0356	.0380	.0485	.0632	.0080	.....	.....	.....	.....	7
.4178	.4593	.3532	.2605	.2423	.2525	.2136	.1733	.2173	.2092	.2216	.....	8
.0231	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9
.1474	.1755	.1869	.1751	.1994	.2017	.1771	.1471	.1946	.2021	.2717	.2810	10
.2478	.3185	.3010	.2756	.2848	.2586	.2878	.3129	.2815	.2604	.2833	.3062	11
.0141	.0189	.0204	.0194	.0202	.0230	.0255	.0022	.....	.....	.....	.....	12
19.4325	18.7827	18.1609	19.7141	20.1677	20.3322	18.8927	19.3794	20.5266	20.4049	20.8919	24.2354	13
5.3643	5.4536	5.4575	5.3177	5.6951	4.6673	4.0674	4.6293	3.5864	4.1689	3.5842	3.3293	14
.7201	.9157	.7830	.7316	.7225	1.3270	2.9547	2.2719	1.9766	2.1792	1.6419	.4174	15
.1242	.1464	.1650	.2163	.1873	.1900	.1744	.1379	.1514	.1747	.1777	.1559	16
8.4717	6.5707	7.1568	7.6043	6.8198	7.5789	11.1906	15.3113	13.2028	13.4710	10.4499	11.4076	17
.5566	.8123	.5490	.6094	.5949	.6613	.5372	.4616	.4793	.4723	.4576	.4857	18
.0707	.0675	.0705	.0657	.0645	.0614	.0530	.0466	.0480	.0495	.0423	.....	19
2.4037	2.2162	2.1142	2.0488	1.9425	2.0311	2.4939	2.5925	2.4679	2.1063	2.4199	2.7261	20
2.3713	2.3152	2.2718	2.2556	2.1116	2.1139	2.0027	1.9746	2.0347	1.9614	2.0796	2.0752	21
1.6188	1.5306	1.5428	1.3794	1.3979	1.4416	1.3691	1.1695	1.3593	1.4303	1.5164	1.4271	22
.2128	.2626	.2851	.3121	.3482	.3803	.3894	.4070	.4383	.4573	.4663	.4106	23
.0694	.0829	.0814	.0781	.0752	.0677	.0440	.0416	.0426	.0403	.0358	.....	24
3.9544	4.8428	4.6887	4.6639	5.0608	5.4280	5.5858	5.3340	5.5828	6.0402	6.6135	6.3623	25
.0184	.0259	.0281	.0288	.0351	.0489	.0549	.1033	.0806	.0777	.0851	.1173	26
.5356	.6682	.8174	.7811	.7525	.7975	.9604	1.2489	1.7535	1.4321	2.0141	2.2347	27
.0068	.0564	.0571	.0517	.0418	.0353	.0297	.0032	.0498	.0532	.0593	.....	28
.2088	.2179	.2079	.2380	.2423	.2519	.2567	.3214	.3411	.3241	.3177	.3756	29
4.4320	4.8658	4.3561	3.6011	3.8120	3.9233	3.9451	2.8650	3.2569	3.3806	3.8679	3.2755	30
.0157	.0185	.0176	.0273	.0371	.0402	.0393	.0570	.0596	.0557	.0535	.0475	31
12.8413	14.2780	14.4068	13.9068	13.4791	14.0011	13.0670	11.3377	12.2965	12.2890	12.7083	12.4006	32
1.5779	1.7365	2.2510	2.0146	1.9370	2.0636	1.7288	1.4509	1.5005	1.4928	1.6416	1.7576	33
13.7498	14.1051	14.8254	15.4209	15.0924	13.2125	11.4211	11.1398	11.1773	11.0538	11.6959	10.0110	34
.0472	.0579	.0639	.0659	.0665	.0638	.0738	.1057	.1065	.1061	.1282	.1418	35
5.5792	5.6509	5.5467	5.8794	5.9985	6.3151	6.3299	6.4998	6.5569	6.7131	6.8336	6.6899	36
.2072	.2356	.2151	.1805	.1635	.1650	.2875	.1075	.1135	.1130	.1904	.....	37
.0939	.1139	.0982	.0958	.1063	.0857	.0852	.0773	.0841	.0856	.0843	.0824	38
.7972	.8064	.8478	.8590	.8969	.7180	.8537	1.0299	.9404	.8768	.8521	.8118	39
.2114	.2540	.2342	.1995	.1944	.1860	.1917	.1731	.1617	.1684	.1762	.1705	40
.0253	.0420	.0442	.0636	.0337	.0349	.0392	.0037	.....	.....	.....	.....	41
.0445	.0423	.0468	.0433	.0416	.0406	.0335	.0255	.0266	.0278	.0253	.....	42
7.0481	6.2088	6.0148	4.9478	4.7423	4.4808	3.6932	2.6636	2.7154	2.5517	2.4602	2.6166	43
.0190	.0220	.0282	.0231	.0256	.0289	.0358	.0057	.....	.....	.....	.....	44
.4096	.3118	.3012	.3172	.3540	.3615	.3974	.4617	.4832	.4158	.4530	.4547	45
2.5478	2.3218	2.4508	2.3094	2.2762	2.2980	2.3254	2.4667	2.6979	2.6480	2.6760	2.4013	46
.0135	.0145	.0132	.0137	.0145	.0147	.0127	.0010	.....	.....	.....	.....	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL
STATES, BY FISCAL YEARS, FROM

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	ALABAMA.					
1	First (1)				$2,917,189.13	$1,842,963.82
	First (2)					
2	Second (1)				1,118,080.44	1,831,443.70
	Second (2)					
	Second (3)					
3	Third (1)				97,041.48	444,722.71
	Total				4,132,311.05	4,119,130.23
	ARKANSAS.					
1	First (5)				256,147.11	783,336.76
2	Second (5)					886,001.17
3	Third (a) (5)					82,819.25
	Third (6)					
	Total				256,147.11	1,752,157.18
	CALIFORNIA.					
1	First (7)	$348,828.56	$1,136,116.28	$2,733,873.74	3,473,692.91	5,199,567.48
	First (8)					
	First (9)					
2	Second (7)	43,405.01	114,000.13	242,346.37	343,746.65	445,079.95
3	Third (10)	58,378.00	94,534.84	148,981.22	178,980.98	187,634.49
4	Fourth (11)	141,738.31	263,564.87	676,910.05	696,990.19	707,217.12
	Fourth (12)					
	Fourth (13)					
5	Fifth (11)	39,481.95	68,172.25	141,941.10	235,487.80	217,632.65
	Total	631,831.83	1,676,388.37	3,941,052.48	4,928,898.53	6,757,131.69
	CONNECTICUT.					
1	First (16)	572,438.90	1,152,896.36	2,299,479.81	2,864,903.51	2,548,344.02
	First (17)					
	First (18)					
2	Second (19)	399,342.34	898,966.11	1,863,831.34	2,791,672.05	2,126,724.98
	Second (20)					
3	Third (16)	324,349.24	668,223.12	1,279,600.90	1,732,587.49	1,367,288.31
4	Fourth (19)	256,484.37	552,430.36	1,133,152.16	2,246,524.85	1,540,613.26
5	Fifth (20½)					
	Total	1,552,614.85	3,272,515.95	6,576,064.21	9,636,687.90	7,582,970.57
	GEORGIA.					
1	First (26)				411,057.63	507,262.24
2	Second (27)				2,251,265.98	2,136,073.50
	Second (28)					
	Second (29)					
	Second (30)					
3	Third (26)				1,249,422.93	1,262,036.09
	Third (31)					
	Third (29)					
4	Fourth (27)				396,830.46	582,069.67
	Total				4,308,577.00	4,487,440.90
	ILLINOIS.					
1	First (31½)	865,254.98	3,739,478.21	3,953,665.95	7,095,203.40	5,467,986.87
	First (31¼)					
2	Second (5)	72,702.98	378,046.63	374,308.89	588,209.86	337,461.39
	Second (32)					
	Second (33)					
3	Third (34)	78,742.48	252,210.57	344,604.83	547,715.19	443,942.38
4	Fourth (35)	207,200.33	977,177.16	658,005.33	1,147,629.71	1,626,967.73
	Fourth (36)					
	Fourth (37)					
5	Fifth (31½)	166,620.42	2,689,125.64	1,466,519.10	1,202,275.08	639,194.31
	Fifth (37¼)					
6	Sixth (5)	62,907.40	129,811.72	284,327.58	455,161.88	409,331.63
7	Seventh (38)	102,825.99	177,984.05	215,175.26	1,426,229.60	1,051,368.62
8	Eighth (38)	98,608.04	641,296.98	746,362.28	1,094,005.80	895,880.38
	Eighth (39)					
	Eighth (37¼)					

[The notes to the references in this table

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REVENUE IN EACH COLLECTION DISTRICT, STATE, AND TERRITORY OF THE UNITED STATES SEPTEMBER 1, 1862, TO JUNE 30, 1888.

FISCAL YEAR ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$1,364,809.54	$257,988.65	$233,676.68	$132,204.53	$130,333.60	$81,836.63	$51,749.47	$53,690.08	1
2,377,812.39	166,091.07	296,734.19	121,128.66	78,755.20	40,369.94	59,450.27	41,992.84	2
527,183.88	48,237.13	65,289.30	110,425.24	29,071.34	30,286.78	24,592.87	20,006.45	3
4,279,695.81	472,316.25	595,700.17	363,758.37	238,160.14	152,493.35	135,792.61	115,689.37	
540,690.83	22,951.51	205,469.37	47,400.83	40,849.27	23,252.19	18,478.01	15,038.86	1
231,940.75	93,333.73	131,520.65	56,547.31	34,786.02	37,482.57	26,402.93	21,160.09	2
71,758.36	28,699.83	32,294.08	26,576.28	18,665.93	28,126.26	23,906.00	39,177.89	3
844,389.99	144,985.07	369,284.10	130,524.47	94,301.22	88,861.02	68,876.94	75,377.44	
5,189,981.83	3,364,162.28	3,151,998.32	2,226,231.40					1
			598,678.41	2,490,717.82	1,734,547.63			
					256,055.20	2,262,713.81	2,726,075.19	
488,423.17	353,364.23	359,043.24	232,053.85				326.13	2
132,699.78	166,578.86	200,629.61	146,822.59	196,042.27	113,445.41			3
542,634.82	481,363.71	568,890.25	304,952.44	285,832.25	174,218.97	146,880.33	161,294.80	4
219,346.95	164,078.26	321,877.89	98,182.89	80,925.05	89,643.86	72,247.36	100,337.14	5
6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58	3,053,517.39	2,367,911.07	2,481,841.50	2,988,033.26	
1,458,222.76	936,528.89	1,620,409.28	648,671.05	544,049.21	247,170.66		*.02	1
					251,588.03	367,211.55	388,542.59	
1,368,959.37	612,508.22	760,691.38	376,938.54	345,751.21	194,806.04	49,989.54	27.00	2
						142,098.09	239,128.85	
737,104.36	312,154.48	299,599.94	154,831.98	144,726.52	51,390.01		*20.00	3
898,919.88	478,319.36	483,776.54	246,429.34	170,087.70	129,030.25	21,079.93		4
								5
4,460,208.37	2,340,505.95	2,564,477.14	1,426,870.91	1,204,614.64	873,984.99	580,379.11	627,717.96	
759,698.56	240,199.72	260,456.61	138,077.19	112,845.86	90,492.97	55,588.98	55,111.65	1
2,738,422.31	255,731.22	330,115.96	155,277.11	99,355.47	57,361.33	60,910.66	63,643.12	2
1,674,719.52	255,782.51	227,960.08	154,782.68	125,561.46	117,647.87	85,548.87	88,362.85	2
862,122.36	256,577.12	325,708.74	288,807.04	245,397.39	212,457.73	176,574.04	181,109.22	4
6,148,964.69	1,010,281.57	1,144,241.38	736,944.02	583,160.18	477,959.90	384,622.55	388,226.84	
3,998,815.12	6,771,168.61	8,395,131.87	7,209,582.79	6,155,659.12	6,798,288.11	6,606,125.82	7,839,298.64	1
300,455.06	351,458.21	398,012.17	245,842.68	147,511.81	60,209.18	56,279.56	57,790.81	2
229,639.59	355,364.66	576,928.96	757,663.64	751,763.04	550,937.78	319,475.35	317,937.87	3
643,289.05	1,185,292.87	1,602,059.83	1,238,013.65	1,723,054.91	1,203,453.25	984,958.64	1,007,690.25	4
328,339.15	1,591,251.02	3,663,260.07	2,553,970.87	4,198,333.42	4,766,975.11	4,716,712.55	4,851,139.18	5
258,042.44	396,465.53	541,399.74	380,103.35	559,911.41	354,950.98	355,864.69	366,387.65	6
283,985.74	624,180.38	746,513.53	789,495.36	230,067.95	170,921.89	76,228.53	79,010.14	7
470,504.57	788,314.00	1,215,798.16	814,509.77	1,150,031.23	1,866,513.65	1,619,096.60	1,840,931.27	8

will be found on pages 100, 101, 102, and 103.]

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—					
		1876.	1877.	1878.	1879.	1880.	1881.
	ALABAMA.						
1	First (1)	$44,718.07	$18,116.16				
	First (2)		28,116.30	$67,967.87	$50,084.72	$63,256.41	$55,430.37
2	Second (1)	46,978.18	18,676.52				
	Second (2)		32,712.12	70,001.70	72,149.66	72,633.97	75,221.02
	Second (3)						
3	Third (1)	17,644.72	10,388.90				
	Total	109,340.97	108,010.00	137,969.57	122,234.38	135,890.38	130,651.39
	ARKANSAS.						
1	First (5)	3,192.94					
2	Second (5)	4,250.66					
3	Third (a) (5)	12,060.60					
	Third (6)	48,696.88	85,850.09	115,735.77	115,219.57	126,089.12	132,086.94
	Total	68,201.08	85,850.09	115,735.77	115,219.57	126,089.12	132,086.94
	CALIFORNIA.						
1	First (7)						
	First (8)						
	First (9)	2,815,656.29	2,434,703.01	1,844,481.07	1,911,385.48	2,437,650.82	3,277,931.88
2	Second (7)						
3	Third (10)						
4	Fourth (11)	45,718.40					
	Fourth (12)	206,570.34	314,890.73	302,308.39	306,113.21	345,983.82	335,458.98
	Fourth (13)						
5	Fifth (11)	27,094.87					
	Total	3,095,039.90	2,749,593.74	2,146,789.46	2,217,498.69	2,783,634.64	3,613,390.86
	CONNECTICUT.						
1	First (16)						
	First (17)	378,663.41	336,998.04	299,882.69	251,313.21	212,856.33	283,883.46
	First (18)						
2	Second (19)						
	Second (20)	279,451.10	324,422.22	280,452.90	271,945.46	248,323.80	295,806.56
3	Third (16)						
4	Fourth (19)						
5	Fifth (20½)						
	Total	658,114.51	661,420.26	580,335.59	523,258.67	461,180.13	579,690.02
	GEORGIA.						
1	First (26)	47,202.52	4,286.41				
2	Second (27)	56,727.60	7,047.24				
	Second (28)		112,593.46	38,532.05			
	Second (29)			197,950.89	214,714.35	223,543.92	266,405.74
	Second (30)						
3	Third (26)	80,509.41	24,002.05				
	Third (31)		84,078.87	19,018.02			
	Third (29)			78,018.94	108,056.25	98,530.26	97,727.74
4	Fourth (27)	178,286.91	46,871.27				
	Total	362,726.44	278,879.30	333,519.90	322,770.60	322,074.18	364,133.48
	ILLINOIS.						
1	First (31½)	8,971,565.08	8,448,186.99	8,185,225.67	8,270,947.97	8,936,614.85	9,995,157.69
	First (31½)						
2	Second (5)	24,595.97					
	Second (32)	193,544.97	217,090.03	220,756.51	236,270.45	233,100.93	247,243.89
	Second (33)						
3	Third (34)	1,299,832.96	1,038,352.74	857,227.95	809,835.58	705,363.23	566,405.64
4	Fourth (35)	792,141.53					
	Fourth (36)	472,885.50	463,270.98				
	Fourth (37)		925,985.51	1,105,926.97	967,731.85	983,112.88	1,203,221.51
5	Fifth (31½)	8,003,048.41	7,598,502.78	6,594,669.22	6,930,169.57	10,324,576.75	11,425,131.77
	Fifth (37½)						
6	Sixth (5)	99,654.16					
7	Seventh (38)	86,617.82	79,937.18	52,428.08	50,273.78	57,203.42	67,884.77
8	Eighth (38)	2,933,004.45	2,639,666.76	2,029,688.18	1,490,264.30	815,000.93	1,407,225.90
	Eighth (39)						
	Eighth (37½)						

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—							Total.	
1882.	1883.	1884.	1885.	1886.	1887.	1888.		
							$7,129,075.76	1
673,504.25	$50,941.26	$1,481.70					390,782.88	
							6,197,513.34	
67,628.67	57,732.50	3,462.37					450,942.10	2
		80,454.26	$73,315.34	$81,038.08	$78,542.76	$79,617.65	392,968.09	
							1,434,890.80	3
149,532.92	108,673.85	85,398.33	73,315.34	81,038.08	78,542.76	79,617.65	15,996,172.97	
							1,956,807.78	1
							1,523,426.48	2
							364,174.48	
108,639.26	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	1,307,800.85	3
108,639.26	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	5,152,209.59	
							26,794,552.90	
							4,823,943.86	1
3,614,892.86	2,675,820.34	3,098,043.62	2,342,080.55	1,783,282.13	1,790,636.94	1,892,647.78	38,363,806.97	
							2,631,788.73	2
							1,624,068.05	3
							5,198,206.51	
312,484.65	326,552.80	57,123.91	252,187.75	307,552.71	290,584.63		3,357,761.92	4
		229,598.42	18,941.83			366,767.33	555,307.58	
							1,876,449.92	5
4,127,177.51	4,002,373.14	3,384,765.95	2,613,160.13	2,090,784.84	2,081,221.57	2,199,415.11	85,225,886.44	
							14,291,215.47	
263,811.83	220,534.34	30,429.36					3,285,704.84	1
		357,848.25	412,626.19	461,971.84	481,405.47		1,713,851.75	
							11,685,203.12	
261,268.45	286,466.50	40,093.32					2,710,177.75	2
							7,123,876.35	3
							8,150,939.00	4
						804,708.30	804,708.30	5
525,081.28	506,990.84	428,370.93	412,626.19	461,971.84	481,405.47	804,708.30	49,765,676.58	
							2,672,263.28	1
							8,218,941.49	
							151,125.51	
264,054.22	207,770.27	24,192.09					1,498,631.48	2
		352,285.60	316,441.40	304,384.29	336,705.86	380,673.22	1,690,490.46	
							5,346,336.32	
95,366.66	87,890.76	3,264.06					103,096.89	3
							568,794.67	
							3,874,811.35	4
359,360.88	295,661.03	379,741.84	316,441.40	304,384.29	336,705.86	380,673.22	24,125,491.45	
10,488,026.54	9,119,191.79	8,447,053.80	8,001,784.74	7,248,194.73	8,851,922.56		179,807,032.11	
						9,463,818.28	9,463,818.28	1
							3,392,894.20	
261,351.75	254,223.23	16,986.35					1,880,628.21	2
		212,616.78	222,400.84	225,279.14	241,450.64		901,747.40	
676,861.44	101,092.49	2,929.11					11,874,965.44	3
							15,086,995.26	
							936,156.48	4
1,367,764.75	772,961.95	428,070.12	301,319.27	335,071.91	357,801.42		8,628,818.14	
12,267,988.65	13,963,625.50	13,036,354.77	13,298,687.18	13,913,381.95	13,657,928.09		164,749,380.56	5
						18,388,340.56	18,388,340.56	
							4,646,320.16	6
75,595.52	54,731.27	4,525.49					6,496,276.36	7
1,629,153.26	1,116,936.93	126,645.85					27,229,570.34	
		791,811.50	903,888.47	1,632,815.41	1,136,906.31		4,465,421.69	8
						1,698,203.64	1,698,203.64	

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	ILLINOIS—continued.					
9	Ninth (35)	$71, 823. 27	$151, 294. 63	$319, 054. 18	$348, 771. 65	$199, 545. 01
10	Tenth (5)	42, 897. 99	118, 778. 67	304, 361. 99	384, 388. 97	297, 129. 06
	Tenth (40)					
11	Eleventh (41)	15, 771. 22	27, 150. 42	79, 465. 20	130, 859. 48	118, 434. 94
12	Twelfth (5)	139, 231. 56	513, 443. 39	574, 536. 62	709, 117. 75	439, 990. 90
13	Thirteenth (41)	87, 915. 80	102, 178. 80	203, 334. 37	267, 895. 44	186, 780. 62
	Thirteenth (42)					
	Thirteenth (37)					
	Total	2, 012, 592. 46	9, 897, 970. 87	9, 523, 721. 58	15, 397, 463. 81	12, 112, 985. 84
	INDIANA.					
1	First (43)	124, 500. 72	239, 191. 09	424, 812. 51	738, 232. 54	740, 105. 68
	First (44)					
2	Second (5)	89, 204. 67	215, 986. 33	403, 138. 74	578, 168. 32	419, 139. 82
	Second (45)					
3	Third (5)	13, 949. 37	150, 442. 91	826, 796. 47	767, 813. 74	643, 891. 08
4	Fourth (43)	235, 560. 78	1, 321, 298. 05	835, 475. 90	772, 233. 75	384, 210. 86
	Fourth (44)					
5	Fifth (46)	86, 078. 75	299, 060. 13	320, 319. 28	340, 463. 66	221, 274. 95
6	Sixth (5)	125, 633. 06	349, 682. 13	617, 557. 40	664, 874. 09	579, 837. 36
	Sixth (47)					
	Sixth (44)					
	Sixth (48)					
	Sixth (48½)					
7	Seventh (43)	87, 111. 51	218, 496. 70	497, 368. 24	367, 348. 12	231, 803. 13
	Seventh (44)					
	Seventh (49)					
8	Eighth (5)	69, 944. 35	370, 473. 29	329, 557. 36	481, 475. 39	386, 580. 57
9	Ninth (5)	48, 706. 12	100, 783. 85	221, 351. 84	276, 277. 05	226, 199. 06
10	Tenth (5)	19, 303. 44	87, 332. 34	224, 338. 47	265, 524. 55	197, 520. 80
	Tenth (50)					
11	Eleventh (46)	24, 911. 44	45, 523. 15	120, 527. 27	164, 925. 29	92, 299. 77
	Eleventh (51)					
	Eleventh (52)					
	Total	924, 904. 21	3, 398, 219. 97	4, 821, 243. 48	5, 417, 336. 50	4, 122, 863. 08
	IOWA.					
1	First (43)	79, 003. 05	154, 187. 62	447, 809. 06	597, 437. 55	753, 355. 08
2	Second (43)	75, 232. 31	251, 191. 41	459, 401. 29	355, 918. 04	292, 429. 67
	Second (53)					
	Second (54)					
3	Third (55)	57, 466. 44	107, 993. 86	530, 825. 29	1, 374, 031. 25	641, 186. 82
	Third (56)					
4	Fourth (43)	35, 327. 34	53, 622. 04	157, 762. 44	192, 131. 31	200, 301. 56
	Fourth (53)					
	Fourth (54)					
	Fourth (54½)					
5	Fifth (21)	27, 090. 74	44, 188. 79	107, 011. 26	134, 614. 23	119, 738. 84
6	Sixth (55)	11, 842. 83	21, 150. 02	43, 948. 91	61, 198. 13	67, 090. 88
	Total	285, 962. 71	632, 336. 74	1, 746, 758. 25	2, 715, 330. 51	2, 074, 052. 35
	KENTUCKY.					
1	First (57)	31, 485. 72	263, 672. 00	517, 012. 01	603, 985. 75	315, 598. 59
2	Second (57)	188. 53	119, 548. 47	320, 464. 31	428, 025. 14	159, 566. 39
	Second (58)					
	Second (59)					
3	Third (27)	820, 238. 76	2, 005, 153. 90	2, 085, 846. 32	2, 701, 831. 91	233, 983. 64
4	Fourth (60)	530, 858. 88	1, 557, 718. 62	1, 355, 471. 16	1, 296, 595. 65	258, 962. 83
5	Fifth (60)			457, 907. 30	623, 845. 92	2, 679, 251. 37
	Fifth (61)					
6	Sixth			120, 432. 84	267, 838. 11	1, 065, 258. 59
7	Seventh (62)					441, 826. 13
	Seventh (63)					
8	Eighth (62)					106, 969. 57
	Eighth (63)					
9	Ninth (62)					153, 746. 91
	Total	1, 382, 771. 89	3, 946, 092. 99	4, 857, 133. 94	5, 922, 122. 48	5, 415, 134. 02

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$139,498.50	$150,257.03	$153,147.88	$81,075.73	$133,644.14	$135,419.32	$52,823.42	$100,632.86	9
286,259.63	217,165.07	183,049.44	94,548.03	68,210.58	53,687.14	58,232.78	66,072.60	10
81,578.77	75,230.06	79,971.95	52,514.75	27,270.46	29,236.40	22,689.83	27,069.36	11
435,296.82	444,976 26	715,549.64	776,101.74	493,622.99	457,274.96	520,512.42	641,301.71	12
131,018.95	112,033.13	98,545.40	71,186.66	50,586.24	45,301.57	36,720.70	49,355.37	13
7,564,886.51	13,063,256.87	18,364,366.66	15,119,609.02	15,799,667.30	16,493,169.34	15,419,720.89	17,634,626.71	
416,297.17	513,043.15	670,570.32	735,565.72	981,513.76	952,792.93	749,459.36	509,331.26	1
278,813.70	212,543.36	223,055.20	119,087.95	89,818.36	96,651.70	54,695.22	78,072.36	2
157,867.36	410,879.30	518,649.87	481,392.29	473,920.80	582,858.35	449,465.62	312,041.07	3
128,732.05	1,089,573.69	1,681,620.03	1,819,257.45	1,977,628.65	2,407,099.98	1,975,722.39	2,141,953.30	4
152,617.58	127,588.44	436,695.61	158,877.09	51,470.02	36,512.98	31,802 85	46,026.25	5
418,343.98	621,189.46	586,127.36	379,533.70	563,778.36	467,826.35	308,251.06	547,374.79	6
200,522.44	341,791.45	336,242.18	412,688.37	501,381.86	562,012.78	690,664.25	766,262.79	7
161,201.88	221,981.83	254,817.46	419,349.40	477,419.52	352,993 97	394,907.54	54,917.04	8
239,908.30	151,188.86	176,813.95	137,824.09	173,689.61	122,828.20	79,309.23	86,750.51	9
148,242.89	119,742.07	104,383.53	92,585.43	78,263.55	66,820.97	63,742.10	72,978.37	10
69,760.03	60,235.69	56,048.31	42,307.41	73,008.23	29,654.30	25,475.97	38,072.31	11
2,342,327.38	3,869,757.30	5,045,023.82	4,798,468.90	5,441,892.72	5,678,052.51	4,823,495.59	4,653,789.05	
376,213.73	498,636.55	337,231.81	200,465.70	184,678.53	175,697.96	192,667.68	266,638.09	1
235,486.55	368,210.07	361,125.05	277,331.47	302,932.49	262,438.55	210,581.45	162,248.89	2
267,158.45	396,258.16	312,279.36	347,988.45	441,965.31	412,006.68	345,026.91	381,647.92	3
116,252.55	112,695.11	149,102.75	78,495.94	49,992.93	53,106.82	57,928.94	77,772.93	4
106,298.06	117,237.09	116,532.71	92,135 44	48,416.03	55,485.34	68,977.70	93,033.17	5
80,820.88	65,228.03	101,709.66	85,424.24	39,805.33	54,261.94	58,078.48	58,876.69	6
1,182,230.22	1,558,264.95	1,377,981.34	1,081,841.24	1,067,790.62	1,012,997.29	933,261.16	1,040,217.69	
176,929.35	121,052.98	187,208.02	196,301.89	194,026.87	191,598.40	166,652.24	.....	1
146,433.25	118,026.31	256,903.29	446,726.88	332,812.01	253,464.40	355,139.00	*446.32	2
						33,479.18	743,494.82	
143,277.89	79,167.99	115,900.12	137,004.91	32,446.29	118,641.50	23,717.25	112,302.58	3
194,777.28	332,888.09	784,431.77	454,742.04	350,249.05	329,211.58	579,440.38	878,862.40	4
1,987,316.93	2,548,700.52	2,555,685.48	2,065,384.67	1,966,874.47	1,832,197.50	2,064,996.70	2,329,957.55	5
762,357.23	2,197,684.56	2,734,708.27	1,757,711.10	1,845,855.24	1,615,782.40	2,003,126.21	2,792,109.45	6
502,022.08	1,723,877.05	2,765,326.14	1,199,741.76	971,644.09	872,323.96	1,422,130.54	1,702,515.41	7
82,849.60	97,949.66	238,812.63	126,457.50	49,132.29	141,330.52	164,104.70	256,887.64	8
143,450.48	327,922.57	248,648.01	130,069.79	104,428.13	102,078.21	137,493.22	209,011.71	9
4,139,414.60	7,547,269.73	9,887,623.73	6,514,140.54	5,847,468.44	5,456,628.47	6,950,279.42	9,025,587.88	

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—					
		1876.	1877.	1878.	1879.	1880.	1881.
	ILLINOIS—continued.						
9	Ninth (35)	$204,471.44					
10	Tenth (5)	29,826.04					
	Tenth (40)	275,810.60	$109,789.86				
11	Eleventh (41)	10,179.99					
12	Twelfth (5)	268,426.33					
13	Thirteenth (41)	15,487.72					
	Thirteenth (42)	49,541.21	13,876.56				
	Thirteenth (37)		335,593.75	$622,868.74	$715,148.25	$980,581.46	$962,409.34
	Total	23,730,694.18	21,870,203.14	19,668,791.32	19,470,641.75	23,035,614.49	25,784,681.51
	INDIANA.						
1	First (43)	117,684.93	19,432.64				
	First (44)		161,149.78	158,055.67	196,034.51	271,781.89	261,752.57
2	Second (5)	25,691.46					
	Second (45)	384,332.17	94,506.21				
3	Third (5)	284,759.19					
4	Fourth (43)	2,319,325.91	559,641.24				
	Fourth (44)		2,787,271.76	2,731,073.57	3,281,981.87	3,283,992.01	3,399,731.14
5	Fifth (46)	11,458.97					
6	Sixth (5)	497,895.71					
	Sixth (47)	288,340.45	80,043.20				
	Sixth (44)		443,098.80	683,874.96	604,972.84	877,627.86	1,094,927.90
	Sixth (48)						
	Sixth (48½)						
7	Seventh (43)	1,398,006.94	457,670.40				
	Seventh (44)		1,212,459.54	1,914,333.86	1,550,090.42	1,531,283.31	2,253,709.27
	Seventh (49)						
8	Eighth (5)	22,446.06					
9	Ninth (5)	37,320.59					
10	Tenth (5)	25,834.64					
	Tenth (50)	93,282.86	143,456.08	143,586.19	142,373.92	162,978.56	174,925.19
11	Eleventh (46)	10,143.83					
	Eleventh (51)	62,602.56	78,490.62	79,913.31	75,650.27	85,972.86	96,156.41
	Eleventh (52)						
	Total	5,579,126.27	6,037,220.27	5,710,837.56	5,851,103.83	6,213,696.49	7,281,253.48
	IOWA.						
1	First (43)	221,838.27	52,855.44				
2	Second (43)	181,898.45	35,063.99				
	Second (53)		142,870.78	182,075.17	276,592.17	303,114.74	255,330.50
	Second (54)						
3	Third (55)	320,755.86	61,161.81				
	Third (56)		218,558.21	326,682.60	298,663.81	267,818.99	281,317.63
4	Fourth (43)	314,554.51	21,347.06				
	Fourth (53)		178,419.89	192,427.23	172,116.54	165,050.34	168,046.96
	Fourth (54)						
	Fourth (54½)						
5	Fifth (21)	106,692.94	87,757.19	257,666.03	92,072.87	118,875.71	219,061.92
6	Sixth (55)	66,877.90	12,365.41				
	Total	1,212,617.93	810,399.78	958,851.13	839,445.39	854,859.78	923,776.96
	KENTUCKY.						
1	First (57)						
2	Second (57)						
	Second (58)	672,654.42	127,306.07				
	Second (59)		695,708.75	571,490.43	543,443.85	620,133.04	672,159.61
3	Third (27)	41,513.11	16,315.10				
4	Fourth (60)	213,879.68					
5	Fifth (60)	917,396.73					
	Fifth (61)	1,865,987.51	4,033,377.71	2,723,643.07	3,069,691.06	3,563,114.63	3,489,672.12
6	Sixth	2,452,194.79	2,956,245.92	2,495,496.23	2,885,094.31	3,298,244.82	3,185,221.66
7	Seventh (62)	1,193,003.84	1,396,272.96	823,474.52	894,735.23	1,018,072.33	1,009,848.31
	Seventh (63)						
8	Eighth (62)	222,960.04	190,709.55	158,125.16	161,193.03	236,342.19	216,681.51
	Eighth (63)						
9	Ninth (62)	126,002.63	118,488.89	108,384.74	118,788.46	149,637.89	145,579.66
	Total	7,705,592.75	9,534,424.95	6,880,614.15	7,672,945.94	8,885,544.90	8,719,162.21

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—							Total.	
1882.	1883.	1884.	1885.	1886.	1887.	1888.		
							$2,441,451.06	9
							2,204,601.99	10
							385,600.46	
							777,422.83	11
							7,129,373.09	12
							1,453,340.77	13
							63,417.77	
$827,555.45	$594,862.13	$453,491.03	$347,784.11	$497,509.46	$579,695.32	$585,632.83	7,503,131.87	
28,252,417.37	25,977,525.39	23,520,484.80	23,075,864.61	23,852,252.60	24,825,704.34	30,130,995.31	481,599,908.67	
							7,932,533.78	1
253,745.94	207,502.62	13,578.25					1,523,601.23	
							2,884,087.19	2
							478,838.38	
							6,074,727.42	3
							19,649,334.03	4
3,429,391.35	2,765,256.46	224,104.38					21,932,712.54	
							2,320,246.56	5
							6,727,904.81	6
							368,383.65	
1,164,648.03	726,345.15	15,207.41					5,610,702.95	
		3,321,825.79	2,732,133.60	3,053,972.17	2,830,308.54		11,938,240.10	
						2,705,371.02	2,705,371.02	
							7,069,371.16	7
1,306,664.77	1,636,108.59	128,716.15					11,533,416.91	
		1,688,658.56	1,110,761.89	1,632,776.04	1,166,933.45	1,433,788.30	7,032,918.24	
							3,998,065.66	8
							2,048,910.26	9
							1,566,613.15	10
196,885.66	166,635.46	10,932.05					1,235,055.97	
							852,893.00	11
104,111.19	90,871.57	3,942.63					677,711.42	
		211,547.00	188,970.51	186,482.27	261,796.69		848,796.47	
6,485,356.94	5,592,719.85	5,618,512.22	4,031,866.00	4,873,230.48	4,259,038.68	4,139,159.32	127,010,435.90	
							4,538,716.12	1
							3,831,492.68	2
421,380.23	292,378.77	22,324.35					1,896,066.71	
		2,293,490.17	1,958,811.60	2,271,460.59	1,674,482.43		8,198,244.79	
							5,997,702.01	3
321,618.32	299,913.67	220,578.23	182,526.32	192,005.13	188,287.73	165,581.44	2,963,552.08	
							1,670,394.23	4
184,738.87	147,513.93	13,229.74					1,221,543.57	
		79,605.60	80,721.23	83,875.22	88,354.73		332,556.78	
						353,329.73	353,329.73	
916,167.32	3,322,913.70	128,188.44					6,380,175.52	5
							828,679.33	6
1,843,904.74	4,062,720.07	2,757,416.53	2,222,059.15	2,547,340.94	1,951,124.89	518,911.17	38,212,453.55	
							2,965,523.82	1
							2,937,744.30	2
							1,576,934.49	
955,021.75	1,535,657.15	2,086,085.51	1,720,789.87	1,774,514.97	1,035,474.68	1,122,919.06	13,333,398.67	
							8,667,291.27	3
							9,118,089.41	4
							22,029,515.14	5
4,467,721.54	7,550,781.73	8,626,352.66	7,076,453.08	6,946,473.84	5,251,319.79	6,683,997.22	65,348,585.96	
2,435,658.55	3,835,345.17	4,263,344.24	3,361,765.25	3,648,163.06	4,141,341.13	3,714,734.95	60,835,713.45	6
1,281,464.30	1,973,863.32	243,598.68					21,435,740.65	7
		2,452,179.32	1,931,691.40	2,435,332.58	1,295,634.19	1,675,739.41	9,790,576.90	
221,709.36	301,889.19	31,036.11					3,005,160.25	8
		867,595.66	751,775.84	942,456.14	693,759.84	985,296.48	4,240,883.96	
189,660.64	189,541.07	12,979.98					2,695,912.96	9
10,531,236.14	15,387,077.63	18,583,172.16	14,842,475.44	15,746,940.59	12,417,529.63	14,182,687.12	227,981,071.23	

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	LOUISIANA.					
1	First (64)	$154,341.17	$2,274,542.70	$1,714,502.46	$5,501,783.24	$3,710,106.61
	First (65)					
2	Second (64)				320,862.47	1,347,918.14
3	Third (64)				375,167.66	1,168,763.11
4	Fourth (65½)					
	Total	154,341.17	2,274,542.70	1,714,502.46	6,197,813.37	6,226,787.86
	MAINE.					
1	First (43)	209,883.54	645,390.31	1,238,522.99	1,296,933.12	1,027,197.87
	First (66)					
	First (67)					
2	Second (5)	113,740.81	281,232.03	656,611.01	665,673.32	565,197.37
	Second (68)					
3	Third (5)	81,442.21	160,427.05	312,375.96	397,031.01	333,297.95
4	Fourth (5)	69,498.84	127,900.96	207,092.35	263,848.13	234,152.39
	Fourth (69)					
5	Fifth (5)	40,070.98	79,143.62	204,220.92	199,377.12	166,534.42
	Total	514,636.38	1,294,093.97	2,618,823.23	2,822,862.70	2,326,380.00
	MARYLAND.					
1	First (70)	31,673.59	95,182.00	237,198.63	256,709.96	142,652.99
	First (71)					
2	Second (70)	176,159.31	488,999.26	826,825.84	1,158,287.22	1,165,710.96
3	Third (5)	666,866.19	1,851,504.94	3,399,810.64	5,325,005.41	4,117,138.87
	Third (72)					
	Third (44)					
	Third (73)					
4	Fourth (34)	86,238.93	267,926.77	465,278.97	451,191.66	274,670.09
5	Fifth (5)	468.36	307,209.96	493,649.85	567,477.92	462,004.94
6	Sixth (73½)					
	Total	961,406.38	3,010,822.93	5,422,763.93	7,758,672.17	6,162,177.85
	MASSACHUSETTS.					
1	First (74)	297,827.74	668,462.66	1,447,742.30	1,960,261.56	1,439,959.37
	First (75)					
2	Second (74)	447,521.04	959,368.89	2,057,293.45	2,915,192.46	2,254,214.03
3	Third (74)	974,879.28	2,587,324.35	5,967,667.70	7,589,362.73	6,048,528.63
	Third (75)					
	Third (76)					
	Third (77)					
	Third (77½)					
4	Fourth (74)	380,037.92	1,749,546.84	2,450,919.19	3,574,723.00	3,725,690.52
5	Fifth (74)	413,436.44	979,427.79	2,013,362.00	2,874,531.83	2,071,305.91
	Fifth (78)					
6	Sixth (74)	510,654.08	1,572,956.96	2,835,503.07	4,133,613.64	3,112,729.69
7	Seventh (74)	386,048.91	920,510.86	2,474,913.68	3,712,178.52	2,645,400.46
8	Eighth (74)	591,260.45	1,224,750.33	2,560,618.25	3,750,122.15	2,948,323.17
	Eighth (79)					
9	Ninth (74)	275,060.99	617,477.62	1,387,530.37	1,790,412.86	1,606,266.54
10	Tenth (74)	553,774.01	893,395.98	2,054,812.29	2,688,809.58	2,235,659.28
	Tenth (79)					
	Tenth (80)					
	Total	4,830,500.86	12,173,222.22	25,250,362.30	34,989,208.33	28,088,077.60
	MICHIGAN.					
1	First (1)	150,676.74	690,363.40	1,550,541.09	2,013,559.92	1,896,527.30
	First (81)					
	First (63)					
2	Second (82)	59,896.50	197,127.73	214,384.00	319,716.64	229,166.55
3	Third (82)	44,529.48	110,381.59	270,864.89	331,823.59	324,850.24
	Third (83)					
4	Fourth (62)	31,513.00	64,856.59	136,597.63	216,088.29	190,662.18
	Fourth (63)					
5	Fifth (1)	4,902.38	47,111.11	178,613.46	190,880.23	153,545.05
6	Sixth (62)	52,900.87	91,246.29	251,436.72	408,763.27	317,319.15
	Total	344,418.97	1,201,086.71	2,602,437.79	3,480,831.94	3,112,070.47

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued

FISCAL YEAR ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$2,914,854.79	$1,735,638.89	$2,750,068.50	$1,723,749.44	$1,523,702.01	$1,261,368.61	$886,594.25	$552,211.65	1
510,885.35	69,643.38	154,823.83	100,834.42	53,906.54	42,947.66	50,094.06	34,216.96	2
400,675.53	96,833.61	76,631.69	78,174.39	50,173.71	35,291.03	45,776.37	19,835.77	3
								4
3,826,415.67	1,902,115.88	2,981,524.02	1,912,755.25	1,627,782.26	1,339,607.30	982,464.68	606,264.38	
771,817.36	285,965.81	409,050.60	210,176.20	168,552.86	124,363.19	65,908.59	45,352.77	1
404,672.50	119,172.78	101,384.15	55,976.57	39,083.87	27,868.53	20,341.71	20,138.33	2
211,608.28	120,236.40	123,470.67	56,699.25	33,379.52	19,108.03	12,367.78	16,434.89	3
126,884.56	82,484.77	96,978.97	56,232.22	36,663.80	25,864.49	14,044.04	12,528.38	4
75,702.54	62,046.64	76,339.97	33,012.24	24,443.00	17,492.02	15,427.33	13,018.78	5
1,594,080.34	669,906.40	807,224 36	412,096.48	302,123.05	214,696.26	128,089.45	107,473.15	
131,607.36	104,097.28	98,943.73	98,254.57	28,304.67				1
				351,979.16	740,755.74	748,169.57	909,543.05	
633,842.67	528,468.01	578,837.11	287,454.02	212,558.95			*464.56	2
2,892,485.05	3,420,205.02	4,029,144.17	2,717,607.00	2,528,555.19	1,570,819.21	1,398,788.98	1,582,313.14	3
276,277.68	188,147.38	252,606.16	168,686.44	97,535.70	92,965.49	76,327.83	103,135.61	4
346,840.49	306,675.07	478,941.74	431,852.77	572,335.94	249,261.39	127,820.95	165,280.21	5
								6
4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80	3,791,269.61	2,653,801.83	2,351,107.33	2,760,736.57	
998,442.91	365,706.18	419,702.61	490,712.74	161,728.89	132,328.98	35,028.30	17.481.16	1
							35,253.72	
1,061,594.45	467,953.34	458,919.22	127,148.39	224,242.17	51,984.18	22,332.88	10.223 08	2
5,095,511.86	3,198,190.73	4,149,390.39	2,547,123.63	2,320,688.88	1,438,143.26	1,104,074.57	801,983.62	3
							373,711.15	
1,794,195.42	1,966,398.99	2,031,140.45	1,264,757.41	1,477,469.33	552,823.85	355,482.77	230,746.14	4
1,071,755.77	593,707.97	652,729.13	466,531.27	395,971.62	319,630.49	312,272.40	213,657.22	5
							240,591.86	
1,673,565.93	848,248.03	930,927.99	614,680.84	727,880.21	631,677 91	545,558.62	378,302.03	6
1,982,463.56	601,037.63	593,228.42	283,906.10	250.964.19	89,167.25	45,392.80	20,034.84	7
1,530,423.28	509,020.06	471,928.58	222,285.70	220,308.61	55,300.99	54,258.51	25,518.98	8
							31,508.05	
928,092.58	295,955.39	312,124.48	160,769.56	120,217.12	62,882.94	33,052.86	11,621.63	9
1,615,176.92	426,217.09	603,998.92	623,159.04	429,589.65	377,065.10	284,849.00	219,953.41	10
							97,427.40	
17,751,222.67	9,272,435.41	10,684,090.19	6,801,074.68	6,329,060.67	3,761,004.95	2,792,302.71	2,708,014.29	
1,655,815.30	1,588,146.49	2,015,966.88	1,975,597.95	1,913,632.97	1,673,968.46	1,215,696.78	1,380,972.88	1
291,098.32	195,060.36	174,377.31	126,252.53	53,966.19	57,741.26	52,055.65	55,764.37	2
255,157.47	227,276.62	218,703.88	121,679.83	114,092.60	103,442.62	241,830.96	221,931.11	3
197,188.80	180,738.11	166,505.69	116,810.48	114,785.34	94,569.34	90,644.87	97,651.76	4
112,996.58	105,254.53	96,746.57	71,956.70	44,792.13	48,489.90	41,586.53	35,844.11	5
245,619.86	346,038.01	246,686.97	227,372.79	158,703.12	227,509.14	146,265.33	139,120.57	6
2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28	2,399,972.35	2,205,720.72	1,788,080.12	1,931,284.80	

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—					
		1876.	1877.	1878.	1879.	1880.	1881.
	LOUISIANA.						
1	First (64)	$473,355.28	$495,938.37				
	First (65)		74,978.98	$850,641.46	$588,595.99	$712,049.65	$760,618.92
2	Second (64)	36,167.75	40,368.07				
3	Third (64)	20,264.65	15,154.83				
4	Fourth (65½)						
	Total	529,787.68	626,440.25	850,641.46	588,595.99	712,049.65	760,618.92
	MAINE.						
1	First (43)	41,530.76	8,388.43				
	First (66)		44,939.25				
	First (67)			70,695.78	75,531.22	76,767.87	82,457.05
2	Second (5)	8,034.34					
	Second (68)	16,373.29	6,083.66				
3	Third (5)	4,649.38					
4	Fourth (5)	4,768.03					
	Fourth (69)	10,777.34	20,209.55				
5	Fifth (5)	4,522.83					
	Total	90,655.97	79,620.89	70,695.78	75,531.22	76,767.87	82,457.05
	MARYLAND.						
1	First (70)						
	First (71)	580,189.57	137,573.22				
2	Second (70)						
3	Third (5)	872,570.74					
	Third (72)	988,529.32	468,750.58				
	Third (44)		1,992,760.48	2,210,127.29	2,162,034.34	2,263,283.80	2,334,864.22
	Third (73)						
4	Fourth (34)	98,125.93	106,161.82	110,667.95	103,637.81	130,673.21	148,599.19
5	Fifth (5)	38,163.56					
6	Sixth (73½)						
	Total	2,577,579.12	2,705,246.10	2,320,795.24	2,266,672.15	2,393,957.01	2,483,463.41
	MASSACHUSETTS.						
1	First (74)						
	First (75)	56,848.41	5,274.81				
2	Second (74)						
3	Third (74)						
	Third (75)	1,293,276.40	273,685.17				
	Third (76)		1,079,507.42	1,249,066.42	1,190,589.39	1,398,983.60	1,454,636.28
	Third (77)						
	Third (77½)						
4	Fourth (74)						
5	Fifth (74)						
	Fifth (78)	1,026,867.98	977,563.80	863,940.71	903,183.77	850,147.57	857,447.12
6	Sixth (74)						
7	Seventh (74)						
8	Eighth (74)						
	Eighth (79)	56,561.11	15,980.91				
9	Ninth (74)						
10	Tenth (74)						
	Tenth (79)	318,661.97	142,108.55				
	Tenth (80)		174,605.90	311,356.64	341,895.50	386,521.93	387,597.80
	Total	2,752,215.87	2,668,726.56	2,424,363.77	2,435,668.66	2,635,653.10	2,699,681.20
	MICHIGAN.						
1	First (1)	1,476,157.49	855,985.19				
	First (81)		455,909.53	1,181,405.38	1,219,698.67	1,099,764.17	1,223,504.44
	First (63)						
2	Second (82)	68,625.88	12,854.92				
3	Third (82)	246,199.01	62,143.20				
	Third (83)		203,571.46	195,383.22	190,913.58	226,719.39	249,175.12
4	Fourth (62)	108,977.90	95,223.32	98,822.73	111,128.68	131,769.28	137,251.82
	Fourth (63)						
5	Fifth (1)	37,857.13	19,376.38				
6	Sixth (62)	128,346.39	116,818.00	127,192.01	132,302.41	153,505.15	177,343.89
	Total	2,066,163.80	1,821,882.00	1 602,803.34	1,654,043.34	1,611,757.99	1,787,275.27

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—							Total.	
1882.	1883.	1884.	1885.	1886.	1887.	1888.		
							$27,682,754.97	1
$918,899.19	$738,666.46	$560,184.89	$538,814.89	$552,115.30	$543,748.98		6,839,314.71	
							2,762,668.63	2
							2,382,742.35	3
						$603,915.11	603,915.11	4
918,899.19	738,666.46	560,184.89	538,814.89	552,115.30	543,748.98	603,915.11	40,271,395.77	
							6,549,034.40	1
							44,939 25	
85,259.83	72,893.32	56,599.19	53,950.16	57,800.79	50,286.45		682,241.66	
							3,078,527.32	2
							22,456.95	
							1,882,528.48	3
							1,362,941.93	4
							30,986.89	
							1,011,352.41	5
85,259.83	72,893.32	56,599.19	53,950.16	57,800.79	50,286.45		14,665,004 29	
							1,224,624.78	1
							3,468,210.31	
							6,057,607.91	2
							36,372,814.55	3
							1,457,279.90	
2,662,009.47	3,289,962.73	212,697.56					17,128,789.89	
		2,924,105.72	2,774,384.20	2,462,092.46	2,875,597.06		11,036,179.44	
160,228.81	139,190.01	9,687.87					3,807,961.31	4
							4,547,983.15	5
						3,389,377.19	3,389,377.19	6
2,822,238.28	3,429,152.74	3,146,491.15	2,774,384 20	2,462,092.46	2,875,597.06	3,389,377.19	88,490,778.43	
							8,435,385.40	1
							97,376.94	
							11,057,987.58	2
							43,872,869.63	3
							1,940,672.72	
1,601,844.13	1,508,116.79	118,393.43					9,601,137.46	
		1,918,679.78	1,970,723.02	1,958,576.15	2,113,980.22		7,961,959.17	
						2,580,071.78	2,580,071.78	
							21,553,931.83	4
933,919.13	861,060.58	65,722.22					12,378,319.84	5
							7,580,444.74	
							18,516,298 94	6
							14,005,247.21	7
							14,164,119 06	8
							104,050.07	
							7,601,464 94	9
							13,066,460.27	10
							558,197.92	
401,505.81	384.484.60	293,794.62	316,730.94	334,102.68	357,150.78		3,689,837.20	
2,937,359.07	2,753,661.97	2,396,590.05	2,287,453.96	2,292,678.83	2,471,131.00	2,580,071.78	198,765,832.70	
							22,053,608.84	1
1,362,945.87	1,251,409.52	86,524.53					7,881,162.11	
		1,120,987.45	1,356,464.20	1,479,883.10	1,590,882.20	1,566,807.79	7,115,024.74	
							2,108,088.21	2
							2,894,907.09	3
273,718.46	244,970.27	14.860.90					1,599,312.40	
164,576.96	169,912.55	15,186.00					2,781,461.32	4
		165,097.95	171,690.96	192,111.35	211,025.17	207,511.22	947,436.65	
							1,189,892.79	5
201,949.76	216,159.35	16,724.14					4,129,323.19	6
2,003,191.05	1,882,451.69	1,419,380.97	1,528,155.16	1,671,994.45	1,801,907.37	1,774,319.01	52,650,217.34	

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	MINNESOTA.					
1	First (62)	$21, 997. 94	$33, 703. 85	$88, 438. 56	$119, 585. 30	$154, 879. 48
2	Second (62)	37, 563. 33	53, 996. 67	168, 286. 22	262, 325. 77	297, 724. 94
	Second (84)	.....	.....	.....	.....	.....
	Total	59, 561. 27	87, 700. 52	256, 724. 78	381, 911. 07	452, 104. 42
	MISSISSIPPI.					
1	First (85)	.....	.....	.....	116, 626. 84	853, 240. 75
	First (86)	.....	.....	.....	.....	.....
	First (87)	.....	.....	.....	.....	.....
2	Second (85)	.....	.....	.....	538, 677. 26	2, 046, 222. 42
	Second (86)	.....	.....	.....	.....	.....
3	Third (85)	.....	.....	.....	125, 956. 93	1, 683, 719. 60
	Total	.....	.....	.....	781, 261. 03	4, 583, 182. 77
	MISSOURI.					
1	First (34)	912, 216. 50	2, 511, 846. 87	4, 290, 395. 95	6, 068, 292. 52	4, 784, 413. 32
	First (88)	.....	.....	.....	.....	.....
	First (88½)	.....	.....	.....	.....	.....
2	Second (34)	29, 641. 69	124, 699. 55	254, 140. 32	208, 668. 85	125, 381. 13
3	Third (82)	242, 467. 71	670, 904. 15	751, 782. 14	400, 233. 81	549, 769. 08
4	Fourth (82)	.....	.....	183, 985. 19	286, 812. 53	454, 954. 67
	Fourth (89)	.....	.....	.....	.....	.....
5	Fifth (a) (62)	.....	.....	.....	130, 630. 74	128, 799. 18
6	Sixth (62)	.....	.....	.....	395, 269. 78	450, 777. 25
	Sixth (90)	.....	.....	.....	.....	.....
	Total	1, 184, 325. 90	3, 307, 450. 57	5, 480, 303. 60	7, 489, 908. 23	6, 494, 095. 53
	NEW HAMPSHIRE.					
1	First (94)	155, 918. 09	364, 036. 54	718, 286. 70	1, 094, 540. 83	938, 976. 93
	First (95)	.....	.....	.....	.....	.....
2	Second (94)	223, 097. 17	517, 618. 60	1, 431, 834. 58	1, 878, 220. 14	1, 543, 956. 71
3	Third (94)	104, 766. 83	192, 612. 14	394, 660. 44	507, 587. 77	399, 213. 56
4	Fourth (95½)	.....	.....	.....	.....	.....
	Total	483, 692. 09	1, 074, 267. 28	2, 544, 781. 72	3, 480, 348. 74	2, 882, 147. 20
	NEW JERSEY.					
1	First (96)	94, 555. 94	242, 785. 19	626, 288. 54	773, 408. 30	549, 897. 25
	First (97)	.....	.....	.....	.....	.....
2	Second (96)	131, 345. 07	302, 729. 91	822, 915. 63	829, 607. 56	797, 139. 52
3	Third (31½)	171, 637. 12	701, 759. 31	990, 509. 31	1, 294, 315. 61	1, 331, 421. 95
4	Fourth (5)	148, 107. 66	358, 626. 48	947, 866. 36	1, 510, 457. 54	990, 119. 41
5	Fifth (5)	681, 798. 31	1, 510, 457. 27	4, 201, 730. 48	5, 784, 177. 81	4, 221, 684. 48
	Fifth (98)	.....	.....	.....	.....	.....
	Fifth (98½)	.....	.....	.....	.....	.....
	Total	1, 227, 444. 10	3, 116, 358. 16	7, 589, 310. 32	10, 191, 966. 82	7, 890, 262. 61
	NEW YORK.					
1	First (100)	129, 577. 34	651, 552. 47	1, 271, 852. 46	1, 567, 312. 79	1, 273, 134. 43
	First (101)	.....	.....	.....	.....	.....
2	Second (100)	484, 930. 42	1, 346, 914. 61	2, 115, 298. 86	3, 084, 574. 53	2, 659, 707. 08
	Second (102)	.....	.....	.....	.....	.....
	Second (103)	.....	.....	.....	.....	.....
3	Third (100)	474, 705. 87	2, 006, 217. 25	3, 124, 929. 82	4, 613, 454. 39	3, 305, 285. 56
	Third (104)	.....	.....	.....	.....	.....
	Third (103)	.....	.....	.....	.....	.....
4	Fourth (100)	1, 160, 692. 99	3, 085, 128. 13	6, 279, 699. 60	9, 169, 375. 47	5, 918, 297. 34
	Fourth (105)	.....	.....	.....	.....	.....
5	Fifth (100)	326, 100. 10	693, 651. 96	1, 575, 625. 20	2, 057, 071. 97	1, 656, 880. 83
6	Sixth (100)	466, 422. 41	1, 550, 725. 43	3, 180, 605. 90	4, 795, 244. 74	4, 183, 863. 23
7	Seventh (100)	315, 515. 43	518, 454. 92	1, 279, 297. 67	1, 834, 889. 63	1, 535, 954. 23
8	Eighth (106)	548, 538. 14	2, 203, 436. 34	5, 113, 031. 14	7, 886, 484. 09	7, 149, 716. 75
9	Ninth (106)	249, 385. 95	580, 449. 70	1, 486, 443. 31	1, 942, 777. 46	1, 971, 424. 75
10	Tenth (5)	163, 683. 16	584, 042. 04	1, 348, 416. 66	1, 717, 845. 97	1, 454, 924. 88
11	Eleventh (5)	146, 162. 89	323, 686. 22	777, 390. 56	953, 283. 17	813, 694. 30
	Eleventh (107)	.....	.....	.....	.....	.....

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$112,102.89	$122,816.27	$145,641.44	$89,866.41	$69,923.80	$69,351.50	$75,429.17	$76,910.11	1
256,287.83	240,521.53	322,237.71	162,716.57	179,055.63	162,053.44	151,926.38	151,452.34	2
368,390.72	363,337.80	467,879.15	252,582.98	248,979.43	231,404.94	227,355.55	228,362.45	
576,107.12	57,321.70	96,216.68	56,804.33	16,499.01	32,102.34	17,166.47	6,167.24	1
							33,311.42	
2,068,250.08	88,730.44	120,384.40	129,938.54	64,306.84	49,865.07	62,397.50	23,920.64	2
							23,292.07	
1,167,515.28	48,077.33	68,191.41	51,514.56	52,869.59	46,111.90	28,955.14	10,276.55	3
3,751,872.48	194,129.47	284,792.49	238,257.43	133,675.44	128,079.31	107,619.11	96,967.92	
3,499,997.95	3,931,156.29	4,590,339.97	3,783,558.95	3,683,479.33	3,323,795.53	3,501,668.88	3,739,490.09	1
123,880.95	77,907.21	128,123.38	84,811.99	81,712.88	100,750.96	78,687.84	73,852.18	2
387,776.46	312,892.22	278,351.07	272,094.91	159,735.59	119,562.51	98,481.66	124,791.39	3
363,761.91	280,512.50	234,587.28	247,031.66	224,419.81	208,442.06	188,489.30	227,470.81	4
151,791.27	183,289.28	155,322.05	206,565.75	146,388.22	112,209.33	116,103.57	129,075.94	5
376,152.48	510,047.03	617,554.36	504,012.63	322,482.68	394,559.76	342,054.80	300,194.90	6
4,913,361.02	5,295,804.53	6,004,278.11	5,095,075.89	4,618,218.51	4,259,320.15	4,325,486.05	4,594,875.31	
598,859.67	232,480.47	223,750.85	160,358.80	175,337.75	200,387.70	171,892.66	210,880.80	1
1,137,396.02	316,744.99	304,053.63	185,420.95	99,181.75	104,918.85	58,272.87	68,076.67	2
205,237.76	102,122.56	104,602.90	51,147.22	29,716.46	20,148.81	18,513.66	20,432.08	3
								4
1,941,493.45	651,348.02	632,407.38	396,926.97	304,235.96	325,455.36	248,679.19	299,389.55	
341,048.46	344,489.36	201,207.12	136,787.10	114,590.67	139,553.31	117,992.48	118,544.77	1
492,753.92	411,037.05	460,752.72	401,652.91	191,543.24	273,948.36	118,159.04	201,307.14	2
886,081.19	581,925.49	750,817.28	443,773.44	561,833.84	526,359.72	279,787.19	346,775.19	3
632,253.16	536,019.90	509,700.62	302,565.46	292,529.05	341,587.24	195,426.46	223,940.17	4
2,343,063.49	1,918,889.81	2,152,882.11	1,173,821.35	1,330,937.01	1,285,993 74	1,014,261.56	1,472,902.14	5
5,695,200.22	3,792,361.61	4,075,359.85	2,458,600.26	2,491,433.81	2,567,442.37	1,725,626.73	2,363,469.41	
891,482.82	681,369.99	576,877.68	489,528.51				*.01	1
			1,644,655.56	4,463,363.05	4,029,458.55	3,738,344.34	3,722,678.15	
2,695,527.53	2,378,656.80	2,700,283.28	1,601,283.15					2
			1,135,829.91	3,084,597.69	2,433,782.46	1,921,752.54	1,707,741.34	
2,622,661.23	1,908,556.50	2,160,008.07	695,974.34					3
			580,661.84	2,084,547.32	1,961,195.36	1,798,897.10	2,034,570.54	
4,063,773.63	3,287,224.06	3,598,119.65	1,891,215.64				*10.50	4
						402,928.47	1,292,629.36	
1,072,463.42	803,044.26	950,705.04	644,866.54					5
2,587,363.02	1,814,038.69	1,832,584.74	1,073,427.36				*436.91	6
1,181,146.07	1,290,258.54	1,362,408.71	806,528.25				*.03	7
4,074,416.26	4,336,059.06	3,462,624.00	3,648,437.70	2,207,632.27	802,156.96	178,522.76	*.03	8
1,737,724.54	1,678,841.75	1,759,617.19	1,618,556.21	1,353,618.79	1,007,992.39	631,157.86	*.03	9
931,625.38	686,193.25	857,935.16	771,611.35	458,995.05	529,219.27	287,156.52	273,118.98	10
302,717.79	303,149.27	238,071.62	205,725.54	136,768.02	156,637.68	76,293.88	131,660.17	11

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—					
		1876.	1877.	1878.	1879.	1880.	1881.
	MINNESOTA.						
1	First (62)	$87,444.24	$84,777.07	$99,569.03	$93,850.49	$107,389.53	$116,126.82
2	Second (62)	161,331.94	154,684.63	175,433.72	211,858.27	257,300.11	329,013.51
	Second (84)	.....	.....	.....	.....	.....	.....
	Total	248,776.18	239,461.70	275,002.75	305,708.76	364,689.64	445,140.33
	MISSISSIPPI.						
1	First (85)	.....	.....	.....	.....	.....	.....
	First (86)	47,162.34	45,362.55	.....	.....	.....	.....
	First (87)	.....	.....	86,824.03	87,271.68	91,233.50	96,122.19
2	Second (85)	468.48	.....	.....	.....	.....	.....
	Second (86)	37,455.16	32,700.75	.....	.....	.....	.....
3	Third (85)	79.46	.....	.....	.....	.....	.....
	Total	85,165.44	78,063.30	86,824.03	87,271.68	91,233.50	96,122.19
	MISSOURI.						
1	First (34)	2,216,996.19	3,746,597.46	4,338,756.96	4,374,813.80	4,680,266.14	5,543,333.70
	First (88)	.....	.....	.....	.....	.....	.....
	First (88½)	.....	.....	.....	.....	.....	.....
2	Second (34)	64,199.71	53,693.41	55,056.05	57,035.72	61,635.57	66,451.05
3	Third (82)	124,014.63	31,273.37	.....	.....	.....	.....
4	Fourth (82)	260,027.09	49,545.44	.....	.....	.....	.....
	Fourth (89)	.....	244,184.17	314,274.08	280,062.47	332,996.58	388,170.56
5	Fifth (*a*) (62)	114,348.36	115,516.86	113,138.12	105,566.04	118,826.24	145,571.72
6	Sixth (62)	202,355.53	209,257.02	250,008.21	209,328.45	255,929.55	326,832.36
	Sixth (90)	.....	.....	.....	.....	.....	.....
	Total	2,981,941.51	4,450,067.73	5,071,233.42	5,026,806.48	5,449,654.08	6,470,349.39
	NEW HAMPSHIRE.						
1	First (94)	93,697.18	.....	.....	.....	.....	.....
	First (95)	148,223.80	234,998.99	228,188.11	222,898.88	278,139.08	309,720.94
2	Second (94)	13,382.79	.....	.....	.....	.....	.....
3	Third (94)	4,957.51	.....	.....	.....	.....	.....
4	Fourth (95½)	.....	.....	.....	.....	.....	.....
	Total	260,261.28	234,998.99	228,188.11	222,898.88	278,139.08	309,720.94
	NEW JERSEY.						
1	First (96)	43,661.55	.....	.....	.....	.....	.....
	First (97)	106,961.24	275,913.95	223,590.29	224,171.23	214,500.00	288,810.32
2	Second (96)	62,766.61	.....	.....	.....	.....	.....
3	Third (31½)	274,168.15	330,142.80	358,587.75	320,093.82	266,338.62	326,683.57
4	Fourth (5)	99,777.06	.....	.....	.....	.....	.....
5	Fifth (5)	1,369,462.69	.....	.....	.....	.....	.....
	Fifth (98)	1,823,152.58	4,381,904.15	4,513,147.15	4,125,950.09	3,726,969.19	4,258,182.42
	Fifth (98½)	.....	.....	.....	.....	.....	.....
	Total	3,779,949.88	4,987,960.90	5,095,325.19	4,670,215.14	4,207,807.81	4,873,676.31
	NEW YORK.						
1	First (100)	.....	.....	.....	.....	.....	.....
	First (101)	3,210,107.73	3,355,097.12	3,692,507.68	3,513,417.90	3,264,352.96	2,969,673.22
2	Second (100)	.....	.....	.....	.....	.....	.....
	Second (102)	1,155,451.65	1,262,394.10	.....	.....	.....	.....
	Second (103)	.....	.....	2,781,903.32	2,915,918.49	3,199,990.87	3,377,659.78
3	Third (100)	.....	.....	.....	.....	.....	.....
	Third (104)	2,266,062.61	2,216,546.34	.....	.....	.....	.....
	Third (103)	.....	.....	3,895,193.88	4,282,837.07	5,064,296.32	5,757,541.95
4	Fourth (100)	.....	.....	.....	.....	.....	.....
	Fourth (105)	1,412,911.87	1,567,463.73	.....	.....	.....	.....
5	Fifth (100)	.....	.....	.....	.....	.....	.....
6	Sixth (100)	.....	.....	.....	.....	.....	.....
7	Seventh (100)	.....	.....	.....	.....	.....	.....
8	Eighth (106)	.....	.....	.....	.....	.....	.....
9	Ninth (106)	.....	.....	.....	.....	.....	.....
10	Tenth (5)	143,338.28	.....	.....	.....	.....	.....
11	Eleventh (5)	48,514.36	.....	.....	.....	.....	.....
	Eleventh (107)	80,590.03	184,372.14	133,502.11	178,254.82	132,026.24	266,[illegible]

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—							Total.	
1882.	1883.	1884.	1885.	1886.	1887.	1888.		
$125,071.40	$117,842.58	$8,803.22					$2,021,021.10	1
403,420.54	417,619.38	38,493.69					4,595,304.1[illegible]	2
		446,685.14	$492,704.97	$534,532.31	$554,088.98	$510,492.15	2,538,503.55	
528,491.94	535,461.96	493,982.05	492,704.97	534,532.31	554,088.98	510,492.15	9,154,828.8[illegible]	
							1,828,252.48	
							125,836.3[illegible]	1
94,098.99	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16		704,101.11	
							5,133,161.67	2
							93,447.9[illegible]	
							3,282,367.75	3
94,098.99	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16		11,167,167.30	
6,186,922.72	6,290,677.64	362,213.97					86,268,230.73	
		4,633,213.56	5,011,585.72	5,636,492.57	6,227,290.00		21,508,581.85	1
						6,583,171.14	6,583,171.14	
65,465.90	60,286.65	2,897.67					1,988,920.6[illegible]	2
							4,524,131.60	3
							3,210,040.25	
501,833.39	388,953.87	266,823.99	303,281.89	351,560.87	329,884.70		3,702,026.57	4
153,736.46	131,482.26	7,883.10					2,466,244.49	5
634,599.47	899,010.96	109,528.08					7,309,935.32	
		1,091,246.14	961,298.24	1,072,598.55	1,301,614.57	1,326,912.43	5,753,669.93	6
7,542,487.94	7,680,411.40	6,473,806.51	6,276,165.85	7,060,651.99	7,858,789.27	7,910,083.57	143,314,952.54	
							5,339,404.97	
349,942.04	352,998.08	390,136.72	383,478.83	378,787.72	377,562.37		3,655,075.36	1
							7,882,085.72	2
							2,155,719.70	3
						466,994.36	466,994.36	4
349,942.04	352,998.08	390,136.72	383,478.83	378,787.72	377,562.37	466,904.36	19,499,280.31	
							3,844,810.04	
305,040.48	275,723.41	131,132.39	221,046.66	191,739.69	208,162.23	148,082.84	2,814,874.73	1
							5,497,658.68	2
459,968.40	486,631.30	487,717.62	479,703.13	349,697.47	647,110.60		13,653,859.87	3
							7,088,976.57	4
							31,462,062.25	
4,686,604.72	4,662,103.07	2,858,372.71	2,960,608.96	3,410,238.59	3,740,888.73		45,148,122.36	5
						3,924,163.64	3,924,163.64	
5,451,633.60	5,424,457.78	3,477,222.72	3,661,358.75	3,951,675.75	4,596,161.56	4,072,246.48	113,434,528.14	
							7,532,688.50	
2,864,064.80	2,802,941.66	2,685,803.96	2,840,455.10	3,046,409.05	3,208,195.07	3,384,638.73	58,546,184.63	1
							19,067,176.26	
							12,701,549.69	2
4,206,252.54	3,024,441.53	1,576,683.43	1,502,773.28	1,532,049.70	1,539,034.98	1,569,587.68	27,226,295.60	
							20,911,798.03	
							12,942,481.11	3
6,702,211.18	6,735,929.67	4,955,927.46	5,057,715.43	5,366,748.85	5,572,258.80	5,601,823.00	59,052,483.61	
							38,453,537.01	4
							4,675,933.43	
							9,780,409.32	5
							21,484,712.43	6
							10,124,453.48	7
							41,611,055.50	8
							16,017,989.93	9
							10,208,105.95	10
							4,613,746.47	
169,625.31	169,700.96	10,573.85					1,277,881.96	11

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D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	Fiscal year ended June 30—				
		1863.	1864.	1865.	1866.	1867.
	NEW YORK—continued.					
12	Twelfth (5)	$214,111.87	$434,449.14	$893,370.77	$1,240,445.27	$1,121,742.96
	Twelfth (108)					
13	Thirteenth (5)	91,460.05	197,588.06	454,256.91	547,477.35	433,672.16
14	Fourteenth (5)	564,674.22	1,428,503.60	2,515,278.46	3,274,886.18	2,990,590.08
	Fourteenth (109)					
	Fourteenth (110)					
	Fourteenth (110½)					
15	Fifteenth (5)	262,832.80	571,510.48	1,299,510.80	1,640,872.52	1,341,439.34
	Fifteenth (111)					
	Fifteenth (110)					
16	Sixteenth (5)	45,898.12	101,540.46	331,996.24	350,622.43	294,094.91
17	Seventeenth (5)	45,425.09	82,979.67	178,290.61	239,060.08	189,900.03
18	Eighteenth (5)	170,099.73	423,370.21	965,781.07	1,000,355.07	732,275.54
19	Nineteenth (5)	66,530.93	128,200.57	265,577.27	366,129.66	281,070.64
20	Twentieth (5)	130,699.46	309,675.81	512,888.14	657,049.08	527,989.23
	Twentieth (112)					
21	Twenty-first (5)	174,797.78	393,305.86	721,848.22	1,223,574.63	1,187,196.21
	Twenty-first (113)					
	Twenty-first (114)					
	Twenty-first (115)					
22	Twenty-second (5)	137,200.35	483,753.73	525,063.68	543,657.99	500,426.85
23	Twenty-third (5)	313,926.50	959,832.96	1,164,444.28	1,650,566.98	1,086,564.00
24	Twenty-fourth (5)	154,527.22	850,408.91	686,933.96	704,979.51	779,125.81
	Twenty-fourth (116)					
25	Twenty-fifth (117)	60,806.24	388,853.87	361,898.69	412,812.85	335,063.91
26	Twenty-sixth (5)	87,748.76	190,112.22	395,873.07	549,707.42	488,136.15
	Twenty-sixth (118)					
27	Twenty-seventh (119)	94,402.73	186,083.73	415,818.51	513,754.67	431,288.10
	Twenty-seventh (120)					
28	Twenty-eighth (117)	174,509.13	582,376.26	1,101,694.61	1,460,030.10	1,099,644.38
	Twenty-eighth (121)					
	Twenty-eighth (122)					
	Twenty-eighth (123)					
29	Twenty-ninth (5)	110,212.25	390,266.72	400,569.85	563,324.98	524,948.55
30	Thirtieth (5)	445,650.13	1,876,637.40	1,971,268.10	2,801,808.24	2,276,202.92
	Thirtieth (124)					
	Thirtieth (122)					
31	Thirty-first (119)	50,849.15	120,729.71	263,009.79	391,862.07	302,289.51
32	Thirty-second (125)	1,378,961.39	3,571,282.18	10,730,410.95	12,167,237.82	9,978,614.40
	Total	9,241,038.60	27,215,720.62	53,708,375.16	71,922,529.11	58,825,159.96
	NORTH CAROLINA.					
1	First (5)				69,585.16	85,092.18
2	Second (5)				53,475.16	719,405.08
	Second (126)					
3	Third (127)				291,346.73	251,900.25
4	Fourth (127)					210,680.29
	Fourth (128)					
	Fourth (129)					
	Fourth (129½)					
	Fourth (37½)					
5	Fifth (130)					139,561.11
	Fifth (129)					
	Fifth (37½)					
6	Sixth (131)					209,363.57
	Sixth (132)					
	Sixth (132½)					
7	Seventh (131)					32,749.87
	Total				414,407.05	1,648,752.35
	OHIO.					
1	First (7)	838,064.63	1,781,204.66	3,406,204.43	8,022,216.20	6,878,016.03
	First (133)					
	First 133½)					
2	Second (7)	593,195.06	2,357,578.85	2,213,916.38	2,806,962.75	2,374,409.46
3	Third (34)	266,260.76	1,531,136.00	1,366,816.24	1,610,853.82	1,214,737.25
4	Fourth (5)	1,215.76	587,279.23	648,728.77	1,173,253.96	654,166.04
	Fourth (134)					
5	Fifth (5)	47,837.75	121,605.16	186,246.53	461,917.48	244,365.89
6	Sixth (34)	54,075.72	523,685.17	295,389.86	383,881.09	368,669.21
	Sixth (135)					

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$550,492.68	$416,193.82	$411,329.36	$236,119.95	$255,761.04	$260,785.63	$192,893.25	$192,836.98	12
341,510.67	201,359.35	191,179.79	235,189.56	95,042.48	119,638.13	78,544.63	93,276.79	13
1,346,563.72	1,265,066.98	1,406,228.34	1,094,693.94	911,501.49	1,242,623.17	496,426.13	528,579.54	14
815,969.67	810,843.25	627,537.54	377,518.74	306,567.33	226,780.20	188,170.63	200,225.56	15
125,179.59	117,266.77	106,005 52	54,122.99	41,786.77	30,924.33	21,458.58	20,945.52	16
141,425.23	93,420.42	103,239.18	41,512.83	31,027.53	30,515.32	22,656.42	24,147.43	17
407,265.43	308,285.38	274,455.58	125,221.62	193,025.71	119,447.73	65,522.35	65,519.99	18
198,701.98	106,278.96	110,463 06	101,340.63	40,485.87	44,244.36	27,341.14	24,821.60	19
318,897.66	206,433.67	165,134.77	119,384.01	88,365.23	54,590.22	46,562.54	51,867.46	20
772,243.44	557,292.28	611,902.79	447,576.95	403,417.09	294,446.82	296,613.56	324,629.34	21
257,379.42	175,998.74	599,577.98	667,758.11	404,249.39	103,207.28	36,522.86	36,793 39	22
451,860.06	554,227.04	779,029.19	439,304.66	425,425.22	412,925.26	234,265.79	258,888.06	23
522,197.66	455,807.50	566,786.17	420,488.72	448,831.73	483,655.08	573,567.29	428,357.01	24
223,114.84	231,041.03	296,128.52	110,119.51	61,118.87	114,755.69	60,331.93	49,339.31	25
317,419.24	263,348.74	272,754.82	187,985.46	177,912.53	173,785.96	185,051.81	203,135.73	26
325,019.02	222,254.81	228,276.55	170,384.29	128,330.46	.....	.....	*.04	27
				28,722.77	157,384.42	150,716.05	158,289.44	
709,028.60	759,328.44	560,721.54	666,884.63	487,693.67	576,558.71	435,218.10	452,644 96	28
323,746.40	238,165.95	270,327.23	97,300.95	68,561.86	80,609.08	52,036.39	55,808.81	29
1,168,150.17	1,789,105.67	2,315,449.95	1,926,884.09	1,753,960.76	1,541,746.87	1,340,034.21	1,231,836.88	30
248,847.93	103,023.90	100,000.86	58,410.18	38,935.60	.....	.....	*.50	31
7,669,852.59	7,674,297.31	6,865,786.50	4,483,898.31	3,303,483.59	2,230,437.59	1,643,375.49	1,674,091.42	32
39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06	23,483,729.18	19,219,504.52	15,182,362.62	15,238,881.81	
97,154.32	30,681.40	60,940.82	63,716.60	20,215.15	38,892.73	21,483.44	19,864.60	1
539,589.65	100,473.58	94,791.47	88,064.21	44,273.39	57,244.85	67,773.05	37,216.63	2
405,550.17	49,727.92	27,955.10	44,829.70	53,206.88	33,868.86	29,860.96	32,186.05	3
303,391.22	143,264.93	419,999.86	410,578.40	373,235.68	449,684.85	500,054.31	586,896.09	4
333,757.89	280,836.83	524,232.96	502,825.56	398,663.81	543,251.86	604,157.20	685,603.47	5
261,898.82	123,665.87	235,321.59	225,330.56	199,044.47	252,126.40	229,633.90	220,299.95	6
35,943.58	21,885.45	35,478.15	26,923.10	19,885.41	33,252.17	32,768.38	48,356.79	7
1,977,285.65	750,535.98	1,398,719.95	1,362,268.19	1,108,524.79	1,408,321.72	1,485,731.24	1,630,423.58	
3,781,726.35	4,133,733.74	2,406,377.88	1,398,809.17	.....	.....	.....	.....	
			1,521,173.59	6,072,487.83	7,161,277.20	7,208,887.51	8,055,517.74	1
1,183,519.56	2,955,385.06	4,846,979.34	3,053,069.30	.....	.....	.....	.....	2
718,083.49	1,722,965.73	2,369,580.82	2,393,859.26	1,697,785.31	1,495,458.80	1,645,558.53	949,819.40	3
166,220.65	638,683.78	961,033.19	760,851.02	712,865.88	699,070.56	699,953.90	489,528.86	4
91,802.04	181,700.38	265,215.33	255,182.80	254,067.75	64,737.83	154,664.81	51,065.63	5
183,994.63	654,846.98	963,994.86	720,112.72	721,460.39	625,625.11	665,040.77	610,346.16	6

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D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—					
		1876.	1877.	1878.	1879.	1880.	1881.
	NEW YORK—continued.						
12	Twelfth (5)	$90,482.76					
	Twelfth (108)	228,330.10	$468,727.34	$469,527.12	$482,916.92	$519,719.66	$545,067.54
13	Thirteenth (5)	33,682.07					
14	Fourteenth (5)	255,525.44					
	Fourteenth (109)	337,319.24	591,488.79	631,918.26	571,915.15	571,102.97	600,482.13
	Fourteenth (110)						
	Fourteenth (110½)						
15	Fifteenth (5)	90,874.12					
	Fifteenth (111)	145,409.80	229,805.43	211,125.88	214,694.26	259,026.63	294,733.58
	Fifteenth (110)						
16	Sixteenth (5)	6,334.05					
17	Seventeenth (5)	8,424.45					
18	Eighteenth (5)	20,732.43					
19	Nineteenth (5)	11,061 58					
20	Twentieth (5)	13,871.83					
	Twentieth (112)	45,367.05	9,652.33				
21	Twenty-first (5)	170 262.19					
	Twenty-first (113)	202,575.21	74,408.78				
	Twenty-first (114)		263,792.83	330,589.76	327,467.09	309,412.51	326,846.08
	Twenty-first (115)						
22	Twenty-second (5)	12,999.14					
23	Twenty-third (5)	130,299.24					
24	Twenty-fourth (5)	239,928.48					
	Twenty-fourth (116)	382,146.12	645,672.58	629,363.12	706,144.85	422,403.27	494,109.45
25	Twenty-fifth (117)	15,460.96					
26	Twenty-sixth (5)	110,134.34					
	Twenty-sixth (118)	120,102.51	216,372.66	221,368.64	240,257.07	273,432.82	316,088.22
27	Twenty-seventh (119)						
	Twenty-seventh (120)	159,221.82	89,166.70				
28	Twenty-eighth (117)	164,702.69					
	Twenty-eighth (121)	380,567.26	144,996.53				
	Twenty-eighth (122)		547,279.29	827,852.19	813,978.97	946,711.55	974,838.32
	Twenty-eighth (123)						
29	Twenty-ninth (5)	19,792.21					
30	Thirtieth (5)	593,671.27					
	Thirtieth (124)	590,085.74	261,261.52				
	Thirtieth (122)		771,281.86	1,126,667.60	1,197,999.40	1,287,401.54	1,377,990.99
31	Thirty-first (119)						
32	Thirty-second (125)	1,720,403.36	1,602,398.50				
	Total	14,616,723.99	14,452,178.57	14,951,519.56	15,445,801.99	16,249,877.34	17,233,267.76
	NORTH CAROLINA.						
1	First (5)	4,602.26					
2	Second (5)	11,621.84					
	Second (126)	45,272.85	109,994.76	65,782.90	77,272.14	58,695.72	74,432.35
3	Third (127)	10,748.05					
4	Fourth (127)	407,226.94					
	Fourth (128)	305,220.37	838,733.88	800,760.70	935,394.78	925,483.18	850,967.45
	Fourth (129)						
	Fourth (129½)						
	Fourth (37½)						
5	Fifth (130)	628,966.35	568,073.11	698,041.92	1,064,463.12	911,908.83	1,051,585.47
	Fifth (129)						
	Fifth (37½)						
6	Sixth (131)	217,711.11	108,669.27				
	Sixth (132)		131,934.30	253,874.40	336,238.73	457,918.98	499,455.08
	Sixth (132½)						
7	Seventh (131)	39,768.52	18,442.67				
	Total	1,671,138.29	1,775,847.99	1,818,459.92	2,413,368.77	2,354,006.71	2,476,440.35
	OHIO.						
1	First (7)						
	First (133)	9,833,611.52	10,155,663.16	9,728,032.98	10,832,458.61	11,556,840.75	12,538,346.58
	First (133½)						
2	Second (7)						
3	Third (34)	1,276,079.90	1,023,611.35	1,125,680.69	966,097.16	1,355,043.19	1,806,871.17
4	Fourth (5)	248,461.98					
	Fourth (134)	268,042.01	480,783.15	401,021.46	476,026.88	512,154.48	513,582.86
5	Fifth (5)	21,705.65					
6	Sixth (34)	623,050.06	491,794.52	431,079.69	613,699.78	633,078.60	352,210.62
	Sixth (135)						

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—							Total.	
1882.	1883.	1884.	1885.	1886.	1887.	1888.		
							$6,510,995.51	12
$627,261.92	$590,564.93	$48,754.17					3,980,869.70	13
							3,113,878.00	
							19,321,161.29	
620,596.47	590,677.39	40,028.23					4,555,528.63	14
		595,363.83	$679,724.30	$666,913.20	$684,242.15		2,626,243.48	
						$1,676,205.65	1,676,205.65	
							8,760,652.98	
346,397.30	336,832.04	24,527.69					2,062,552.61	15
		752,985.81	829,864.60	872,791.41	938,390.82		3,394,032.64	
							1,648,176.28	16
							1,232,024.29	17
							4,871,357.84	18
							1,772,248.20	19
							3,203,409.11	20
							55,019.38	
							7,579,107.16	
							276,983.99	21
333,264.94	325,317.02	17,715.85					2,234,406.08	
		865,665.04	855,039.34	915,930.93	1,010,372.11	1,084,647.33	4,731,654.75	
							4,484,588.91	22
							8,861,559.24	23
							7,315,595.05	24
469,857.05	559,763.59	41,821.31					4,351,281.34	
							2,720,846.22	25
							3,603,106.25	26
386,550.60	409,330.71	14,831.94					2,198,335.17	
							2,715,612.91	27
							693,501.20	
							9,231,035.82	
							525,563.79	28
1,134,541.13	1,079,296.23	69,640.19					6,394,137.87	
		1,945,001.69	2,058,072.55	1,964,365.82	2,148,709.10	2,100,300.56	10,216,449.72	
							3,195,671.23	29
							23,032,406.66	
							851,347.26	30
1,403,396.85	1,342,391.27	115,059.65					8,622,189.16	
							1,677,959.20	31
							76,694,531.40	32
19,455,040.09	17,967,187.00	13,760,384.10	13,823,644.60	14,365,208.96	15,101,203.03	15,417,202.95	637,220,703.88	
							512,228.66	1
							1,813,928.91	2
62,163.24	65,319.36	1,192.10					560,125.42	
							1,231,180.67	3
							3,805,012.63	
1,022,309.00	865,952.10	24,916.26					6,569,737.72	
		494,852.80	398,003.45	512,854.59	578,161.58		1,983,872.42	4
			254,643.50				254,643.50	
						1,035,053.39	1,035,053.39	
1,274,767.96	988,991.35	43,819.12					11,243,507.92	
		711,299.02	477,098.72	841,881.97	945,134.70		2,975,414.41	5
						1,150,115.36	1,150,115.36	
							2,283,065.51	
508,174.32	456,864.16	484,887.44	337,707.21	390,222.73	427,405.43		4,284,682.78	6
			219,376.07				219,376.07	
							345,454.09	7
2,867,414.52	2,377,126.97	1,760,966.74	1,686,828.95	1,744,959.29	1,950,701.71	2,185,168.75	40,267,399.46	
							32,646,353.09	
11,928,253.84	10,577,527.72	9,826,123.39	8,737,148.51	8,501,549.10	7,906,784.95		152,201,684.98	1
						10,202,724.94	10,202,724.94	
							22,385,015.76	2
1,621,593.77	1,555,836.26	68,501.48					29,782,181.08	3
							8,461,313.58	
475,943.53	181,759.25	7,644.88					3,317,558.50	4
							2,402,015.03	5
300,275.33	443,683.26	12,298.11					10,668,212.64	
		1,005,946.16	1,284,728.86	1,893,894.04	2,991,061.28		7,175,630.94	6

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	OHIO—continued.					
7	Seventh (136)	$166,485.71	$1,195,306.87	$1,086,116.45	$1,246,198.88	$906,667.98
	Seventh (137)					
	Seventh (138)					
8	Eighth (136)	40,509.89	119,787.95	135,775.80	215,006.70	160,524.84
9	Ninth (5)	100,968.00	611,049.52	477,423.87	939,624.34	390,452.50
10	Tenth (5)	136,144.01	346,180.92	744,465.66	1,148,313.48	1,059,746.24
	Tenth (139)					
	Tenth (140)					
11	Eleventh (5)	104,933.15	448,262.68	570,146.68	961,169.20	305,721.19
	Eleventh (141)					
	Eleventh (142)					
12	Twelfth (5)	125,171.05	713,325.75	519,316.69	525,663.41	275,891.03
13	Thirteenth (5)	92,373.42	296,709.84	419,145.71	518,940.43	444,591.80
	Thirteenth (143)					
14	Fourteenth (5)	40,000.85	106,084.04	236,442.43	276,029.51	214,048.73
15	Fifteenth (5)	75,851.68	132,830.15	286,963.80	424,797.09	282,827.48
	Fifteenth (144)					
16	Sixteenth (5)	34,149.85	70,006.65	191,886.40	262,450.15	155,502.35
17	Seventeenth (5)	96,262.04	171,345.33	480,790.29	654,626.22	483,680.80
18	Eighteenth (5)	329,070.09	975,255.04	2,303,282.85	3,501,667.83	3,110,339.75
	Eighteenth (145)					
	Eighteenth (44)					
	Eighteenth (146)					
19	Nineteenth (5)	74,821.30	135,825.92	450,865.94	598,937.05	382,947.79
	Total	3,217,480.72	12,224,459.73	16,022,924.78	25,732,509.50	19,902,527.66
	PENNSYLVANIA.					
1	First (7)	951,791.33	2,177,710.24	5,381,027.84	6,282,653.93	5,082,037.46
	First (148)					
	First (149)					
	First (150)					
	First (151)					
2	Second (152)	479,195.78	1,470,577.80	3,244,791.94	4,531,847.15	3,433,508.97
	Second (153)					
3	Third (7)	403,398.59	951,463.05	2,250,057.11	2,049,108.11	2,029,733.79
4	Fourth (152)	383,688.02	854,348.26	2,478,723.91	3,286,215.37	2,302,558.99
5	Fifth (5)	134,912.23	380,703.24	1,119,379.95	1,255,282.81	970,047.60
	Fifth (154)					
6	Sixth (5)	149,720.17	400,670.17	1,197,889.57	1,357,938.54	955,394.41
7	Seventh (155)	190,408.08	442,928.73	851,639.04	925,253.52	711,358.28
8	Eighth (5)	179,714.67	586,572.09	670,007.69	1,020,054.26	671,907.67
	Eighth (156)					
	Eighth (150)					
9	Ninth (155)	82,888.09	297,604.52	849,423.63	1,165,489.55	781,024.49
	Ninth (157)					
	Ninth (150)					
	Ninth (151)					
	Ninth (37½)					
10	Tenth (5)	154,525.82	359,307.94	803,359.92	1,138,698.40	610,208.77
11	Eleventh (43)	211,187.28	749,226.69	969,799.55	1,234,206.76	680,469.01
12	Twelfth (5)	190,244.75	392,084.37	888,252.78	1,036,285.56	522,629.57
	Twelfth (158)					
	Twelfth (150)					
	Twelfth (151)					
13	Thirteenth (5)	60,131.55	131,186.10	320,889.18	483,944.38	242,930.28
14	Fourteenth (43)	83,959.77	258,031.17	566,153.54	777,188.76	439,639.03
	Fourteenth (159)					
15	Fifteenth (43)	76,752.28	268,209.55	753,104.99	748,269.08	469,983.68
16	Sixteenth (160)	54,025.04	140,784.25	211,579.69	311,253.83	204,817.63
	Sixteenth (161)					
17	Seventeenth (160)	74,203.00	139,150.93	423,960.61	543,002.85	294,329.14
18	Eighteenth (43)	44,447.57	118,026.76	345,254.64	392,186.89	217,282.98
19	Nineteenth (43)	101,565.88	225,415.01	341,881.69	607,553.22	597,910.56
	Nineteenth (44)					
	Nineteenth (162)					
20	Twentieth (43)	135,862.43	468,102.47	1,075,069.39	3,371,784.53	1,005,847.74
	Twentieth (44)					
21	Twenty-first (43)	91,804.08	510,369.71	597,024.50	417,858.94	282,349.95
22	Twenty-second (5)	674,644.21	1,901,742.02	3,475,446.66	4,866,797.46	3,655,008.72
	Twenty-second (163)					
	Twenty-second (150)					
	Twenty-second (151)					

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$504,092.67	$784,994.11	$1,018,315.24	$718,371.24	$702,177.06	$495,343.53	$744,598.17	$635,175.25	7
.....	.....	.....	.....	.....	.....	.....	.....	
116,610.84	88,486.39	140,799.63	43,988.08	35,579.34	31,435.30	33,700.97	42,697.52	8
288,654.47	611,467.14	1,054,304.20	603,544.20	687,044.51	749,461.97	641,945.20	338,537.49	9
863,337.98	863,516.02	1,108,147.13	1,109,678.62	1,218,640.03	1,091,836.75	957,426.61	969,636.15	10
.....	.....	.....	.....	.....	.....	.....	.....	
235,172.21	587,893.24	925,182.89	414,292.05	612,730.40	575,446.58	556,025.06	805,018.30	11
.....	.....	.....	.....	.....	.....	.....	.....	
279,594.71	728,003.13	963,791.66	353,519.13	534,748.77	580,975.06	429,839.44	424,423.10	12
362,043.15	260,003.27	382,527.00	258,711.12	91,990.69	69,988.15	64,130.15	73,126.85	13
.....	.....	.....	.....	.....	.....	.....	.....	
168,222.30	101,268.88	98,916.91	94,612.70	58,874.19	56,144.42	56,103.71	63,875.37	14
214,289.79	112,186.19	140,985.31	102,288.73	92,842.52	93,001.34	82,467.35	85,854.68	15
138,542.83	129,110.17	118,297.90	91,713.08	97,129.14	72,540.14	83,154.77	77,905.60	16
279,702.68	242,442.62	285,574.75	249,021.36	351,689.24	204,827.07	103,987.34	111,127.87	17
2,507,206.77	1,161,617.24	1,339,397.63	916,707.11	890,914.79	720,189.71	791,989.06	808,633.78	18
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
201,579.43	147,243.70	159,322.13	89,983.83	72,201.37	63,949.93	65,937.80	70,430.92	19
12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11	14,905,229.21	14,851,809.45	14,985,411.15	14,662,720.17	
4,239,456.54	4,134,722.26	3,284,120.72	1,811,829.62	.....	.....	.....	*16.00	
.....	.....	.....	289,975.89	1,936,178.61	1,383,508.05	1,286,256.60	1,206,388.95	
.....	.....	.....	.....	.....	.....	.....	.....	1
.....	.....	.....	.....	.....	.....	.....	.....	
2,053,637.27	1,960,919.15	1,928,749.15	1,775,957.66	883,803.28	.....	.....	*52.00	2
.....	.....	.....	.....	972,856.76	1,739,755.19	771,922.32	714,065.75	
1,125,974.65	652,539.62	1,137,044.04	393,826.09	.....	.....	.....	*.58	3
1,093,897.30	1,151,852.86	1,343,181.08	1,260,930.91	419,391.25	.....	.....	*22.75	4
630,729.87	596,121.50	443,862.25	470,652.73	336,370.53	354,693.33	215,929.36	184,658.51	5
433,777.99	396,942.24	427,970.11	445,387.08	319,408.13	359,983.79	265,937.98	266,179.15	6
429,167.14	130,765.80	223,776.25	136,131.16	48,773.37	53,028.11	20,872.51	10,041.07	7
334,892.16	302,891.20	335,222.73	251,227.90	222,039.10	253,967.27	232,612.58	231,683.28	8
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
450,237.79	462,582.81	475,853.94	438,460.42	274,320.68	284,512.19	342,845.96	167,530.12	
.....	.....	.....	.....	.....	.....	.....	221,755.38	9
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
378,295.89	151,088.32	260,045.58	221,587.59	154,616.13	170,248.31	173,037.85	156,249.63	10
431,367.88	201,812.10	244,459.57	239,809.53	140,072.81	146,672.30	120,823.15	106,329.31	11
432,380.90	265,596.82	334,893.74	236,695.58	217,002.89	200,123.70	228,208.43	236,873.20	
.....	.....	.....	.....	.....	.....	.....	.....	12
.....	.....	.....	.....	.....	.....	.....	.....	
120,413.14	103,326.64	117,155.16	101,224.62	47,387.45	36,156.39	26,622.42	31,829.72	13
332,331.98	207,472.06	266,966.84	170,258.99	130,404.87	108,956.93	105,478.78	106,556.29	14
348,963.39	388,358.62	428,322.54	290,417.21	247,988.62	290,961.51	315,128.08	351,793.99	15
207,531.73	140,822.98	156,746.96	152,134.92	148,196.90	117,956.97	137,173.63	129,705.51	16
161,959.45	103,431.77	102,271.49	88,777.22	48,689.48	53,409.31	52,222.24	47,532.25	17
247,787.76	145,794.62	144,047.67	118,246.48	77,308.75	63,572.77	73,698.20	72,645.19	18
450,963.27	227,349.84	261,129.49	169,411.21	154,338.61	114,402.95	84,598.05	92,543.42	19
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
558,098.55	181,125.56	399,308.34	275,045.81	127,285.03	96,728.66	92,272.66	93,017.37	20
205,286.63	987,598.24	1,234,873.51	771,002.52	485,933.54	542,160.26	409,336.17	422,954.63	21
1,986,255.39	1,701,661.89	2,042,129.63	1,419,363.85	1,171,480.49	860,651.81	753,709.43	631,423.06	
.....	.....	.....	.....	.....	.....	.....	.....	22
.....	.....	.....	.....	.....	.....	.....	.....	

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—					
		1876.	1877.	1878.	1879.	1880.	1881.
	OHIO—continued.						
7	Seventh (136)	$492,562.19					
	Seventh (137)	308,225.82	$78,973.03				
	Seventh (138)		243,816.38	$288,253.45	$296,834.34	$475,976.33	$594,593.31
8	Eighth (136)	25,664.07					
9	Ninth (5)	208,541.58					
10	Tenth (5)	425,057.07					
	Tenth (139)	643,600.69	1,065,547.84	991,631.47	985,137.32	1,092,852.40	1,099,563.12
	Tenth (140)						
11	Eleventh (5)	402,146.96					
	Eleventh (141)	486,183.09	868,720 37	778,436.99	781,031.89	1,425,321.06	1,398,257.92
	Eleventh (142)						
12	Twelfth (5)	210,946.41					
13	Thirteenth (5)	32,993.02					
	Thirteenth (143)	77,297.09	35,006.07				
14	Fourteenth (5)	26,763.15					
15	Fifteenth (5)	43,650.30					
	Fifteenth (144)	88,949.13	169,219.71	170,201.23	169,956.83	210,324.75	195,871.89
16	Sixteenth (5)	38,249.78					
17	Seventeenth (5)	37,141.28					
18	Eighteenth (5)	297,560.76					
	Eighteenth (145)	438,739.82	202,865.34				
	Eighteenth (44)		658,688.27	856,168.41	773,324.27	756,807.43	806,538.82
	Eighteenth (146)						
19	Nineteenth (5)	32,085.28					
	Total	16,587,908.61	15,474,689.79	14,770,506.37	15,894,567.08	18,018,996.99	19,295,835.00
	PENNSYLVANIA.						
1	First (7)						
	First (148)	61,750.30					
	First (149)	1,872,359.62	416,610.80				
	First (150)		1,910,255.38	2,201,333.12	2,262,216.01	2,523,444.87	2,678,845.83
	First (151)						
2	Second (152)						
	Second (153)	71,445.33					
3	Third (7)						
4	Fourth (152)						
5	Fifth (5)	101,986.34					
	Fifth (154)	249,688.13	107,336.87				
6	Sixth (5)	136,234.83					
7	Seventh (155)						
8	Eighth (5)	99,572.59					
	Eighth (156)	192,761.48	66,393.11				
	Eighth 150)		353,208.01	422,611.95	447,771.52	553,173.93	622,634.45
9	Ninth (155)						
	Ninth (157)	402,919.69	90,983.93				
	Ninth (150)		617,985.63	803,806.93	870,264.95	1,064,642.47	1,278,820.81
	Ninth (151)						
	Ninth (37½)						
10	Tenth (5)	67,211.24					
11	Eleventh (43)	113,863.98	19,390.42				
12	Twelfth (5)	98,841.85					
	Twelfth (158)	145,527.07	57,608.21				
	Twelfth (150)		253,832.47	302,767.46	303,693.99	326,321.92	370,256.14
	Twelfth (151)						
13	Thirteenth (5)	9,268.89					
14	Fourteenth (43)	127,568.13	17,337.50				
	Fourteenth (159)		134,995.86	174,891.66	162,113.64	190,145.19	212,589.65
15	Fifteenth (43)	367,703.90	90,807.27				
16	Sixteenth (160)	114,016.62	19,513.01				
	Sixteenth (161)		145,278.68	184,691.01	172,136.87	191,065.09	211,588.05
17	Seventeenth (160)	55,444.66	6,446.78				
18	Eighteenth (43)	68,135.01	9,843.17				
19	Nineteenth (43)	109,543.90	19,217.84				
	Nineteenth (44)		70,508.25	98,450.42	101,391.50	115,337.59	137,259.54
	Nineteenth (162)						
20	Twentieth (43)	85,027.23	15,626.73				
	Twentieth (44)		95,444.06	104,861.81	88,298.56	88,989.28	94,909.77
21	Twenty-first (43)	262,891.14	69,824.71				
22	Twenty-second (5)	298,240.37					
	Twenty-second (163)	376,820.72	263,498.83				
	Twenty-second (150)		852,262.88	1,156,118.13	1,002,727.66	1,184,418.98	1,408,472.82
	Twenty-second (151)						

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—							Total.	
1882.	1883.	1884.	1885.	1886.	1887.	1888.		
							$10,696,405.35	7
							387,199.45	
$700,260.02	$673,466.44	$24,159.86					3,297,360.13	
							1,230,657.32	8
							7,703,018.99	9
							12,062,126.67	10
1,021,133.71	682,904.73	53,088.15					7,625,459.43	
		605,660.69	$691,842.78	$595,836.68	$586,278.61	$603,636.47	3,083,255.23	
							7,504,140.59	11
1,216,251.21	519,923.73	18,228.48					7,492,354.74	
		1,104,766.75	1,058,436.49	1,165,356.49	1,531,024.04	747,419.50	5,607,003.27	
							6,665,509.34	12
							3,367,274.60	13
							112,303.16	
							1,537,387.19	14
							2,170,807.41	15
201,528.11	169,435.60	8,523.01					1,384,010.26	
							1,554,638.81	16
							3,752,218.39	17
							19,653,832.41	18
							641,605.16	
894,059.79	899,510.83	56,357.14					5,701,454.96	
		728,966.46	793,359.98	764,712.19	823,077.98	892,532.07	4,002,648.68	
							2,546,132.39	19
18,359,299.31	15,704,047.82	13,520,264.56	12,565,516.62	12,921,349.10	13,898,226.86	12,446,312.98	399,021,494.47	
							33,336,366.94	1
							6,164,058.40	
							2,288,970.42	
3,011,318 33	2,824,875.99	286,591.00					17,698,880.53	
		2,668,583.23	2,886,621.64	2,937,332 02	3,133,111.88	3,044,303.82	14,669,952.59	
							21,763,040.15	2
							4,270,045.35	
							10,992,245.63	3
							15,174,310.70	4
							7,195,321.25	5
							357,025.00	
							7,113,434.16	6
							4,174,143.06	7
							5,392,365.29	8
							259,154.59	
689,758.24	675,254.77	62,204.11					3,826,616.98	
							6,072,964.19	9
							715,659.00	
1,450,720.01	1,340,739.84	113,498.27					7,540,478.91	
		1,138,392.98	1,333,646.26	1,448,629.94	1,688,317.66		5,608,986.84	
						1,794,016.25	1,794,016.25	
							4,798,481.39	10
							5,609,490.34	11
							5,280,113.64	12
							203,135.28	
423,128.51	417,151.81	38,144.66					2,435,296.96	
		405,972.16	438,870.96	460,190.00	506,761.24	522,279.15	2,334,073.51	
							1,832,465.92	13
							3,698,304.64	14
242,351.75	252,387.47	24,981.01					1,394,456.23	
							5,436,764.71	15
							2,246,259.62	16
258,917.37	248,455.24	26,299.28					1,438,431.59	
							2,194,831.18	17
							2,138,278.46	18
							3,557,824.94	19
144,726.27	123,310.67	7,278.88					798,263.12	
		132,237.53	129,984.68	144,825.91	154,167.24		561,215.36	
							7,975,172.50	20
101,605.53	82,713.35	3,459.78					660,282.14	
							7,291,268.53	21
							25,438,554.49	22
							640,319.55	
1,085,425.78	1,854,674.01	247,429.54					9,391,529.80	
		1,681,605.89	1,609,332.26	1,898,175.38	1,800,403.60		6,989,517.13	

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	PENNSYLVANIA—cont'd.					
	Twenty-third (5)	$256, 206. 42	$657, 304, 66	$1, 111, 652. 03	$1, 592, 697. 21	$1, 046, 306. 97
	Twenty-third (163)					
23	Twenty-third (150)					
	Twenty-third (151)					
	Twenty-third (37½)					
24	Twenty-fourth (5)	61, 209. 21	147, 918. 83	362, 871. 63	546, 028. 21	373, 347. 61
	Total	5, 226, 486. 25	14, 029, 528. 56	30, 289, 241. 48	39, 941, 599. 32	27, 580, 633. 30
	RHODE ISLAND.					
1	First (164)	562, 001. 29	1, 428, 619. 82	3, 118, 177. 26	4, 660, 247. 06	3, 838, 601. 42
	First (165)					
2	Second (164)	264, 949. 13	556, 348. 75	1, 194, 603. 62	1, 461, 691. 04	1, 211, 372. 58
	Total	826, 950. 42	1, 984, 968. 57	4, 312, 780. 88	6, 121, 938. 10	5, 049, 974. 00
	SOUTH CAROLINA.					
1	First (166)				91, 897. 72	518, 367. 36
2	Second (27)				744, 776. 33	553, 394. 59
	Third (166)				149, 811. 66	745, 132. 26
3	Third (167)					
	Third (168)					
	Total				986, 485. 71	1, 816, 894. 21
	TENNESSEE.					
1	First (55)		555, 435. 68	996, 731. 76	2, 196, 145. 30	567, 065. 15
	Second (55)		47, 270. 25	608, 531. 65	1, 185, 695. 26	358, 953. 36
2	Second (169)					
	Second (170)					
3	Third (43)					5, 736. 73
4	Fourth (43)					114, 580. 23
	Fifth (5)					801, 512. 45
5	Fifth (171)					
	Fifth (172)					
	Fifth (173)					
6	Sixth (5)					186, 241. 93
7	Seventh (174)					50, 052. 20
8	Eighth (174)					1, 265, 317. 47
	Eighth (175)					
	Total		602, 705. 93	1, 605, 263. 41	3, 381, 840. 56	3, 349, 459. 51
	TEXAS.					
1	First (176)				1, 348, 056. 75	1, 159, 718. 43
	First (177)					
2	Second (176)				63, 966. 20	796, 000. 91
3	Third (31½)				75, 156. 66	473, 974. 14
	Third (177½)					
4	Fourth				86, 119. 92	782, 170. 11
	Total				1, 573, 299. 53	3, 211, 863. 59
	VERMONT.					
1	First (178)	65, 394. 89	155, 908. 01	321, 415. 60	407, 173. 17	348, 753. 35
	Second (178)	82, 613. 76	187, 084. 81	329, 226. 55	492, 966. 63	384, 211. 79
2	Second (179)					
	Second (180)					
3	Third (178)	54, 327. 79	120, 059. 68	246, 944. 40	302, 263. 93	253, 314. 80
	Third (179)					
	Total	202, 336. 44	463, 052. 50	897, 586. 55	1, 202, 403. 73	986, 279. 35
	VIRGINIA.					
1	First (181)			18, 879. 95	501, 372. 71	48, 945. 10
	Second (181)				222, 951. 79	624, 458. 44
2	Second (182)					
	Second (183)					
	Second (151)					
3	Third (14)	757. 68	67, 413. 69	66, 077. 52	102, 183. 26	642, 276. 79

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$784,610.38	$493,187.87	$671,416.96	$552,478.24	$521,720.53	$469,996.94	$499,109.71	$492,543.79	23
246,267.55	382,934.70	485,156.30	454,688.45	141,523.44	124,828.95	165,876.30	183,569.14	24
18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.68	9,227,091.25	7,826,275.69	6,373,672.41	6,157,960.04	
2,203,079.25	1,122,782.58	1,147,155.28	598,856.58	580,196.89	287,159.81	68,123.78	*.09	1
						154,665.18	231,977.91	
649,495.64	163,612.16	135,221.41	73,636.56	56,729.84	37,392.36	10,375.85		2
2,852,574.89	1,286,394.74	1,282,376.69	672,493.14	636,926.73	324,552.17	233,164.81	231,978.00	
619,663.01	29,282.80	67,326.77	35,701.47	33,678.25	32,166.76	16,158.90	12,968.25	1
630,652.79	178,914.91	216,052.75	113,905.99	94,991.15	63,487.36	56,464.10	54,424.91	2
1,384,485.08	145,662.40	128,660.07	109,112.53	70,512.09	71,559.46	35,957.91	54,884.76	3
2,634,800.88	353,860.11	412,039.59	258,719.99	199,181.49	167,213.58	108,580.91	122,277.92	
45,692.45	47,279.80	29,916.86	35,812.22	14,214.30	28,073.27	17,676.16	26,191.72	1
77,509.86	67,198.09	88,996.24	53,819.13	62,856.91	51,937.18	42,263.59	51,507.49	2
72,924.34	99,603.82	81,641.57	53,862.84	28,287.92	54,482.65	11,700.05	48,245.83	3
669,538.28	127,412.14	114,533.38	61,193.02	46,547.59	81,708.59	131,566.95	185,915.90	4
557,185.20	403,700.74	556,718.24	331,521.62	322,961.29	259,234.25	296,895.00	410,686.40	5
363,127.85	67,480.36	97,175.90	65,387.44	46,903.02	36,835.68	24,931.88	21,882.41	6
225,960.80	72,270.22	74,648.89	58,412.74	77,419.68	28,415.28	63,219.73	51,042.16	7
1,705,071.26	370,835.95	427,228.49	214,212.64	167,649.49	103,793.86	76,463.82	66,173.37	8
3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	766,840.20	644,480.76	664,717.18	861,645.28	
465,354.29	130,235.59	123,452.66	80,907.34	112,959.88	63,972.53	93,808.63	29,933.83	1
							97,185.39	
471,583.00	41,248.67	75,427.30	44,114.96	49,231.89	46,874.63	45,081.98	10,458.60	2
541,282.17	129,028.69	87,850.83	103,065.74	63,169.84	65,481.21	77,919.61	63,494.93	3
323,803.95	182,704.92	104,223.54	122,592.38	96,997.59	95,997.40	55,827.91	57,224.54	4
1,802,023.41	483,217.87	390,954.33	350,680.42	322,359.20	272,325.77	272,638.13	258,297.29	
219,640.85	97,167.82	116,759.45	114,484.01	54,705.81	19,037.46	5,461.02	*123.90	1
216,035.16	101,016.24	110,326.72	82,758.56	47,589.56	34,410.60	11,696.40	*.42	2
						10,662.86	22,024.59	
186,598.10	120,488.50	125,230.48	82,090.13	56,551.76	22,412.34	13,068.44	*.25	3
						15,428.22	36,433.02	
622,274.11	318,672.56	352,316.65	279,332.70	158,847.13	75,860.40	56,316.94	58,582.18	
33,078.85	26,550.56	41,619.88	29,271.00	15,905.22	19,439.26	19,414.91	6,599.36	1
625,768.26	526,962.91	1,123,249.37	787,948.43	1,017,875.41	998,889.96	728,863.60	487,857.73	2
							490,132.19	
481,087.30	1,358,199.59	2,379,180.97	2,452,371.22	2,000,423.93	3,706,225.58	3,035,613.22	3,763,111.17	3

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—					
		1876.	1877.	1878.	1879.	1880.	1881.
	PENNSYLVANIA—cont'd.						
	Twenty-third (5)	$165,075.60					
	Twenty-third (163)	262,034.78	$148,032.30				
23	Twenty-third (150)		426,803.63	$467,889.27	$536,167.66	$632,391.33	$653,836.95
	Twenty-third (151)						
	Twenty-third (37½)						
24	Twenty-fourth (5)	57,498.90					
	Total	5,973,431.80	6,279,046.33	5,917,421.76	5,946,782.36	6,869,930.65	7,669,214.01
	RHODE ISLAND.						
1	First (164)						
	First (165)	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98	209,079.27
2	Second (164)						
	Total	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98	209,079.27
	SOUTH CAROLINA.						
1	First (166)	12,224.10					
2	Second (27)	54,732.54	8,819.40				
	Third (166)	37,753.55					
3	Third (167)	1,093.72	7,460.53				
	Third (168)		89,352.63	119,241.69	105,233.91	111,960.78	135,907.16
	Total	105,803.91	105,632.56	119,241.69	105,233.91	111,960.78	135,907.16
	TENNESSEE.						
1	First (55)	37,238.31	11,472.77				
	Second (55)	41,670.83	12,999.25				
2	Second (169)		86,692.89	107,448.97	101,469.88	88,098.71	110,174.68
	Second (170)						
3	Third (43)	34,043.13	11,077.17				
4	Fourth (43)	139,146.55	63,831.78				
	Fifth (5)	125,318.05					
	Fifth (171)	117,797.52	68,001.73				
5	Fifth (172)		540,942.77	627,471.23	702,687.72	805,308.60	922,014.14
	Fifth (173)						
6	Sixth (5)	5,215.28					
7	Seventh (174)	15,095.70					
8	Eighth (174)	20,434.42					
	Eighth (175)	60,753.88	102,163.37	109,564.88	104,766.84	110,328.55	114,574.82
	Total	596,713.67	897,181.73	844,485.08	908,924.44	1,003,735.86	1,146,763.64
	TEXAS.						
1	First (176)						
	First (177)	112,811.69	105,741.55	118,335.32	104,650.46	99,255.52	101,043.60
2	Second (176)						
3	Third (31½)	72,963.85	70,560.09	81,412.30	87,441.70	72,722.29	80,784.41
	Third (177½)						
4	Fourth	59,933.20	61,047.46	66,184.52	58,970.16	61,128.74	66,807.60
	Total	245,708.74	237,949.10	265,932.14	251,062.32	233,106.55	248,635.61
	VERMONT.						
1	First (178)						
	Second (178)						
2	Second (179)	5,943.84					
	Second (180)	33,803.40	50,093.11	44,339.49	50,159.59	50,545.74	53,145.89
3	Third (178)						
	Third (179)	7,377.91					
	Total	47,125.15	50,093.11	44,339.49	50,159.59	50,545.74	53,145.89
	VIRGINIA.						
1	First (181)						
	Second (181)						
2	Second (182)	921,713.38	1,104,686.84				
	Second (183)		46,232.63	1,136,621.05	1,157,687.75	866,292.51	943,[illegible]
	Second (151)						
3	Third (14)	3,507,609.33	3,278,982.98	2,350,996.05	2,144,170.65	2,054,557.71	2,076,[illegible]

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—							Total.	
1882.	1883.	1884.	1885.	1886.	1887.	1888.		
							$9,314,307.31	
							410,067.08	
$767,154.44	$884,116.08	$98,893.01					4,467,252.37	23
		953,128.69	$972,753.82	$958,077.31	$837,521.11		3,721,480.93	
						$2,956,760.52	2,956,760.52	
							3,733,719.22	24
8,775,106.23	8,703,69. 23	7,888,700.02	7,371,209.62	7,847,230.56	8,120,282.73	8,317,359.74	305,355,954.69	
							19,615,001.11	
229,258.48	395,319.43	130,468.11	127,587.62	132,081.72	226,231.11		2,980,733.13	1
							5,815,428.94	2
229,258.48	395,319.43	130 468.11	127,587.62	132,081.72	226,231.11		28,411,163.18	
							1,469,435.39	1
							2,770,616.82	2
							2,933,531.77	
							8,554.25	3
119,099.79	117,092.80	93,896.95	94,518.23	100,014.30	100,146.85	102,456.19	1,288 921.28	
119,099.79	117,092.80	93,896.95	94,518.23	100,014.30	100,146.85	102,456.19	8,471,059.51	
							4,608,945.75	1
							2,751,209.09	
118,312.99	119,241.32	12,063.63					743,503.07	2
		98,711.42	98,270.73	107,827.35	111,973.12	121,682.51	538,465.13	
							501,606.05	3
							1,735,974.41	4
							4,065,733.24	
							185,799.25	
777,590.72	979,279.85	93,263.52					5,448,558.55	5
		1,042,312.42	958,918.70	917,085.27	900,542.93	887,607.83	4,706,467.15	
							915,181.74	6
							716,537.40	7
101,824.29	75,369.12	3,624.97					4,417,180.77	8
							782,970.72	
997,728.00	1,173,890.29	1,249,975.96	1,057,189.43	1,024,912.62	1,012,516.05	1,009,290.34	32,118,132.32	
							3,608,399.93	
87,434.96	77,010.90	72,654.53	38,898.41	37,817.13	36,938.64		1,089,778.10	1
							1,643,968.14	2
84,372.68	79,510.74	65,412.54	74,778.88	84,739.41	93,785.75		2,628,908.46	
						128,920.16	128,928.16	3
86,625.29	107,128.97	72,081.95	68,152.32	74,294.05	78,619.53	83,007.21	2,852,243.26	4
258,432.93	263,650.61	210,149.02	181,829.61	196,850.59	209,343.92	211,927.37	11,952,238.05	
							1,926,025.34	1
							2,079,937.11	
							38,631.29	2
56,444.58	46,062.27	30,904.88	29,889.83	32,503.17	30,119.75		508,011.64	
							1,583,350.10	3
							59,289.15	
56,444.58	46,062.27	30,904.88	29,889.83	32,503.17	30,119.75		6,195,194.63	
							761,076.80	1
							7,144,825.90	
							2,516,532.41	2
1,016,101.04	768,141.62	40,134.98					5,968,628.54	
		1,497,936.14	1,518,373.88	1,550,210.50	1,576,265.80	1,846,379.25	7,989,165.57	
2,144,886.37	1,699,837.83	139,641.48					39,452,080.75	3

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	VIRGINIA—continued.					
4	Fourth (184)		$70, 100. 03	$136, 315. 92	$348, 989. 74	$116, 126. 26
	Fourth (185)					
	Fourth (151)					
5	Fifth (184)					175, 090. 80
	Fifth (186)					
	Fifth (187)					
6	Sixth (43)					157, 636. 44
	Sixth (188)					
	Sixth (151)					
	Sixth (188½)					
7	Seventh (43)					120, 010. 48
8	Eighth (26)					82, 174. 74
	Total	$757. 68	137, 513. 72	221, 273. 39	1, 175, 447. 50	1, 966, 722. 02
	WEST VIRGINIA.					
1	First (43)	90, 358. 47	225, 685. 86	499, 870. 94	718, 492. 82	719, 765. 02
	First (189)					
	First (190)					
2	Second (34)		126, 271. 10	135, 887. 60	88, 201. 67	83, 888. 78
3	Third (43)				213, 870. 60	140, 870. 61
	Total	90, 358. 47	351, 956. 96	635, 758. 54	1, 020, 565. 09	944, 524. 41
	WISCONSIN.					
1	First (31½)	218, 645. 23	640, 642. 76	1, 114, 790. 80	1, 720, 513. 27	1, 617, 207. 43
	First (190½)					
2	Second (191)	62, 984. 55	119, 868. 51	286, 062. 22	360, 633. 95	288, 495. 57
	Second (192)					
	Second (192½)					
3	Third (191)	29, 049. 14	45, 948. 32	121, 241. 90	148, 783. 09	116, 667. 10
	Third (193)					
4	Fourth (194)	50, 519. 31	72, 116. 35	151, 719. 36	209, 592. 10	204, 098. 62
5	Fifth (194)	48, 049. 65	73, 760. 12	157, 419. 66	202, 712. 69	145, 119. 20
6	Sixth (31½)	59. 00	80, 174. 74	14, 520. 73	99, 529. 61	141, 437. 49
	Total	409, 306. 88	1, 032, 510. 80	1, 845, 754. 67	2, 741, 765. 31	2, 513, 025. 41

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$112,734.24	$125,608.45	$90,395.10	$78,194.56	$35,165.05	$63,204.09	$69,910.57	$30,843.20	4
.....	.....	.....	.....	.....	.....	.....	148,335.86	
192,169.99	359,883.21	1,433,158.11	1,626,511.35	1,600,407.77	2,246,279.28	2,194,241.68	2,212,926.10	5
.....	.....	.....	.....	.....	.....	.....	233,014.91	
152,599.39	143,461.65	187,616.28	188,376.36	147,271.66	177.117.49	159,029.49	175,295.03	6
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
150,445.28	188,345.01	199,224.33	110,573.17	95,409.03	89,924.02	66,333.67	64,452.84	7
25,436.29	15,133.07	41,907.25	46,026.60	26,569.26	42,719.61	35,257.82	48,352.81	8
1,783,319.60	2.744,144.45	5,496,351.39	5,319,272.69	4,939,027.93	7,343,799.29	6,308,664.96	7,660,921.20	
642,219.61	355,202.16	388,201.17	326,086.94	345,049.65	294,343.01	270,103.40	256,382.22	1
.....	.....	.....	.....	.....	.....	.....	.....	
78,077.44	157,635.16	325,809.99	262,740.06	97,581.95	127,321.51	226,742.30	228,433.98	2
70,862.63	50,206.10	42,955.99	38,493.94	22,973.74	27,997.07	19,273.06	24,052.00	3
792,159.68	563,043.42	756,967.15	627,320.94	465,605.34	449,661.59	516,118.76	508,868.20	
972,452.80	1,356,909.23	1,796,214.81	1,453,133.68	1,601,413.76	1,476,800.80	1,927,241.09	2,306,038 00	1
.....	.....	.....	.....	.....	.....	.....	.....	
238,564.71	184,032.76	165,509.62	131,723.38	.....	.....	.....	*36.31	2
.....	.....	.....	.....	171,866.01	165,515.94	167,721.72	152,057.20	
.....	.....	.....	.....	.....	.....	.....	.....	
126,247.93	82,508.61	81,184.38	63,954.31	.....	.....	.....	.....	3
.....	.....	.....	.....	85.778.34	164,673.18	189,965.03	180,973.52	
152,564.50	123,384.86	121,729.71	94,422.96	40,503.69	.....	.....	*65.85	4
295,974.06	108,873.19	109,048.23	104,061.66	38,978.76	.....	.....	*13.23	5
115,610.87	103,332.00	89,328.28	130,407 88	61,685.99	74,830.99	84,636.16	82,892.64	6
1,811,414.87	1,959,040.65	2,363,015.03	1,977,703.87	2,000,226.55	1,881,820.91	2,369,564.00	2,722,076.75	

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D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—					
		1876.	1877.	1878.	1879.	1880.	1881.
	VIRGINIA—continued.						
4	Fourth (184)						
	Fourth (185)	$1,170,727.36	$1,313,799.65	$1,235,457.49	$1,378,594.91	$1,002,952.34	$1,053,260.58
	Fourth (151)						
5	Fifth (184)						
	Fifth (186)	1,491,946.03	939,454.59				
	Fifth (187)		998,814.22	1,563,350.83	1,566,900.17	1,602,624.13	1,763,176.49
6	Sixth (43)	146,376.66	38,159.64				
	Sixth (188)		185,462.37	215,304.87	201,193.40	254,982.89	226,778.26
	Sixth (151)						
	Sixth (188½)						
7	Seventh (43)	52,908.37	11,677.92				
8	Eighth (26)	23,112.51	14,949.94				
	Total	7,314,393.64	7,932,220.78	6,501,730.29	6,448,546.88	5,781,409.58	6,063,105.75
	WEST VIRGINIA.						
1	First (43)	239,693.57	56,427.59				
	First (189)		224,691.39	286,622.62	276,753.41	308,824.72	340,793.62
	First (190)						
2	Second (34)	176,929.77	174,497.89	39,848.95	46,222.44	61,847.43	111,802.71
3	Third (43)	14,354.76	5,413.72				
	Total	430,978.10	461,030.59	326,471.57	322,975.85	370,672.15	452,596.33
	WISCONSIN.						
1	First (31½)	2,859,406.01	2,459,820.30	2,003,337.24	2,200,128.58	2,214,102.88	2,373,693.87
	First (190½)						
2	Second (191)						
	Second (192)	155,278.72	138,837.37	142,657.44	145,468.47	155,505.99	169,982.52
	Second (192½)						
3	Third (191)						
	Third (193)	202,782.78	179,816.19	192,700.30	192,022.73	212,824.49	229,859.40
4	Fourth (194)						
5	Fifth (194)						
6	Sixth (31½)	91,302.80	88,965.83	92,606.25	89,982.42	116,083.43	136,559.22
	Total	3,308,770.31	2,867,439.69	2,431,301.23	2,627,602.20	2,698,516.79	2,910,095.01

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—							Total.	
1882.	1883.	1884.	1885.	1886.	1887.	1888.		
							$1,277,537.21	
$1,096,673.26	$1,109,739.87	$97,392.94					9,606,933.86	4
		632,702.09	$730,134.04	$657,490.26	$619,758.67		2,640,086.06	
							12,040,668.29	
							2,664,415.53	5
1,740,374.41	1,297,237.79	96,634.34					10,631,112.38	
							1,672,940.09	
224,273.12	203,239.74	21,686.43					1,542,921.08	
		704,596.70	804,131.80	775,026.94	727,370.17		3,011,125.61	6
						$1,406,786.47	1,406,786.47	
							1,149,304.72	7
							411,640.00	8
6,236,398.50	5,078,196.35	3,232,726.10	3,052,639.72	2,982,727.70	2,923,394.64	3,253,165.72	111,887,781.27	
							5,428,882.43	
366,323.15	335,407.57	20,945.74					2,160,362.22	1
		525,023.56	543,188.59	486,062.88	538,266.42	565,278.66	2,657,820.11	
135,953.41	211,075.92	14,358.98					2,911,129.04	2
							671,324.22	3
502,276.56	546,483.49	560,328.28	543,188.59	486,062.88	538,266.42	565,278.66	13,829,518.02	
2,560,688.30	2,535,264.81	2,400,635.32	2,465,958.58	2,568,601.80	2,536,600.62		47,319,642.57	1
						2,617,480.46	2,617,480.46	
							1,837,911.58	
196,570.39	193,820.00	155,457.97	151,412.77	156,746.69	166,560.81		2,587,460.10	2
						367,965.63	367,965.63	
							815,584.78	
256,908.53	278,364.03	251,749.72	241,745.40	247,272.61	269,695.18		3,379,126.43	3
							1,220,717.31	4
							1,194,010.45	5
174,953.00	190,050.19	186,512.61	173,901.63	182,695.53	207,107.40		2,809,166.09	6
3,193,115.22	3,197,499.12	2,993,755.62	3,033,017.78	3,095,316.63	3,179,964.01	2,985,446.09	64,149,065.40	

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPT

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—		
		1863.	1864.	1865.
1	Alabama			
2	Arizona (4)			
3	Arkansas			
4	California (13½)	$631, 831. 83	$1, 676, 388. 37	$3, 944, 052. 48
	California (13¼)			
5	Colorado (14)	21, 078. 85	41, 160. 28	132, 392. 50
	Colorado (15)			
6	Connecticut (31½)	1, 552, 614. 85	3, 272, 515. 95	6, 576, 064. 21
	Connecticut (20¼)			
7	Dakota (21)			
8	Delaware (22)	167, 467. 52	391, 024. 61	819, 902. 34
	Delaware (23)			
	Delaware (24)			
9	District of Columbia (25)	45, 349. 77	365, 983. 74	748, 631. 94
10	Florida			
11	Georgia			
12	Idaho (21)			
13	Illinois	2, 012, 592. 46	9, 897, 970. 87	9, 523, 721. 58
14	Indiana	924, 904. 21	3, 598, 219. 97	4, 821, 243. 48
15	Iowa	285, 962. 71	632, 336. 74	1, 746, 758. 25
16	Kansas (a)	38, 906. 46	65, 440. 05	215, 318. 69
17	Kentucky	1, 382, 771 89	3, 946, 092. 99	4, 857, 133. 94
18	Louisiana (31½)	154, 341. 17	2, 274, 542. 70	1, 714, 502. 46
	Louisiana (65¼)			
19	Maine (31½)	514, 636. 38	1, 294, 093. 97	2, 618, 823. 23
20	Maryland (31½)	961, 406. 38	3, 010, 822. 93	5, 422, 763. 93
	Maryland (73¼)			
21	Massachusetts	4, 830, 500. 86	12, 173, 222. 22	25, 250, 362. 30
22	Michigan	344, 418. 97	1, 201, 086. 71	2, 602, 437. 79
23	Minnesota	59, 561. 27	87, 700. 52	256, 724. 78
24	Mississippi (31½)			
25	Missouri	1, 184, 325. 90	3, 307, 450. 57	5, 480, 303. 60
26	Montana (21)			36, 022. 93
	Montana (91)			
	Montana (91½)			
27	Nebraska (21)	12, 338. 45	26, 795. 91	57, 418. 74
	Nebraska (92)			
28	Nevada (93)	22, 904. 60	79, 784. 33	287, 042. 19
	Nevada (93½)			
29	New Hampshire (31½)	483, 692. 09	1, 074, 267. 28	2, 544, 781. 72
	New Hampshire (95½)			
30	New Jersey	1, 227, 444. 10	3, 116, 358. 16	7, 589, 310. 32
31	New Mexico (4)	9, 318. 00	10, 941. 09	49, 042. 98
	New Mexico (99)			
32	New York	9, 241, 038. 60	27, 215, 720. 62	53, 708, 375. 16
33	North Carolina			
34	Ohio	3, 217, 480. 72	12, 224, 459. 73	16, 022, 934. 78
35	Oregon (b) (38)	61, 304. 39	104, 027. 80	159, 209. 18
	Oregon (147)			
36	Pennsylvania	5, 226, 486. 25	14, 029, 529. 56	30, 289, 241. 48
37	Rhode Island (31½)	826, 950. 42	1, 984, 968. 57	4, 312, 780. 88
38	South Carolina			
39	Tennessee		602, 705. 93	1, 605, 263. 41
40	Texas			
41	Utah (21)	6, 140. 96	13, 748. 14	41, 728. 03
42	Vermont (31½)	202, 336. 44	463, 052. 50	897, 586. 55
43	Virginia	757. 68	137, 513. 72	221, 273. 39
44	Washington (38)	8, 263. 40	22, 394. 92	76, 740. 63
45	West Virginia	90, 358. 47	351, 956. 96	635, 758. 54
46	Wisconsin	409, 306. 88	1, 032, 510. 80	1, 845, 751. 67
47	Wyoming (14)			
	Total by States and Territories	36, 158, 792. 93	109, 526, 788. 21	197, 112, 393. 0[illegible]
1	Adhesive stamps	4, 140, 175. 29	5, 894, 945. 14	11, 162, 392. 1[illegible]
2	Salaries	696, 181. 71	1, 705, 124. 63	2, 826, 333. 37
3	Passports through Department of State	8, 043. 00	10, 515. 00	25, 675. 2[illegible]
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue		8, 375. 54	2, 735. 2[illegible]
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents			
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury			
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	41, 003, 192. 93	117, 145, 748. 52	211, 1[illegible], 529. 17
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	41, 003, 192. 93	116, 965, 578. 26	210, 855, 384. 5[illegible]

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OF INTERNAL REVENUE BY STATES AND TERRITORIES.

FISCAL YEAR ENDED JUNE 30—						
1866.	1867.	1868.	1869.	1870.	1871.	
$4, 132, 311. 05	$4, 119, 130. 23	$4, 279, 605. 81	$472, 316. 25	$595, 700. 17	$363, 758. 37	1
.....	2, 665. 23	13, 900. 75	11, 315. 21	15, 615. 43	16, 889. 07	2
256, 147. 11	1, 752, 157. 18	844, 389. 99	144, 985. 07	369, 284. 10	130, 524. 47	3
4, 928, 898. 53	6, 757, 131. 69	6, 552, 526. 45	4, 529, 547. 44	4, 602, 439. 31	3, 606, 921. 58	4
150, 614. 13	151, 686. 51	119, 219. 96	60, 999. 26	73, 910. 34	69, 99C. 65	5
9, 636, 687. 90	7, 582, 970. 57	4, 400, 398. 37	2, 340, 505. 95	2, 564, 477. 14	1, 426, 870. 91	6
.....	1, 900. 02	10, 210. 05	10, 900. 14	8, 715. 61	7, 130. 43	7
1, 013, 723. 31	785, 967. 28	588, 254. 00	425, 106. 47	451, 985. 70	444, 618. 11	8
766, 825. 55	704, 202. 28	485, 365. 87	446, 045. 18	514, 482. 20	267, 809. 27	9
98, 215. 22	557, 988. 56	402, 745. 57	71, 699. 13	106, 318. 42	121, 030. 56	10
4, 308, 577. 00	4, 487, 440. 90	6, 146, 964. 69	1, 010, 281. 57	1, 144, 241. 38	736, 944. 02	11
79, 518. 84	81, 236. 90	95, 413. 89	78, 105. 69	65, 424. 05	53, 010. 97	12
15, 397, 463. 81	12, 112, 985. 84	7, 564, 886. 51	13 063, 256. 87	18, 364, 366. 66	15, 119, 609. 02	13
5, 417, 336. 50	4, 122, 863. 08	2, 342, 327. 38	3, 869, 757. 30	5, 045, 023. 82	4, 798, 468. 90	14
2, 715, 330. 51	2, 074, 052. 35	1, 182, 230. 22	1, 558, 264. 95	1, 377, 981. 34	1, 081, 841. 24	15
359, 363. 52	367, 543. 10	253, 938. 05	244, 763. 86	343, 231. 15	236, 766. 04	16
5, 922, 122. 48	5, 415, 134. 02	4, 139, 414. 09	7, 547, 269. 73	9, 887, 623. 73	6, 514, 140. 54	17
6, 197, 813. 37	6, 226, 787. 86	8, 826, 415. 67	1, 902, 115. 88	2, 981, 524. 02	1, 912, 755. 25	18
2, 822, 862. 70	2, 326, 380. 00	1, 594, 080. 34	669, 906. 40	807, 224. 36	412, 096. 48	19
7, 758, 672. 17	6, 162, 177. 85	4, 281, 053. 25	4, 547, 592. 76	5, 438, 472. 91	3, 703, 854. 80	20
34, 989, 208. 33	28, 088, 077. 60	17, 751, 222. 67	9, 272, 435. 41	10, 684, 090. 19	6, 801, 074. 68	21
3, 480, 831. 94	3, 112, 070. 47	2, 757, 816. 33	2, 642, 514. 12	2, 918, 987. 30	2, 639, 670. 28	22
381, 911. 07	452, 104. 42	368, 390. 72	363, 337. 80	467, 879. 15	252, 582. 98	23
781, 261. 03	4, 583, 182. 77	3, 751, 872. 48	194, 129. 47	284, 792. 49	238, 257. 43	24
7, 489, 908. 23	6, 494, 095. 53	4, 913, 361. 02	5, 295, 804. 53	6, 004, 278. 11	5, 095, 075. 89	25
113, 280. 00	77, 431. 14	108, 284. 36	64, 336. 33	103, 555. 55	82, 104. 98	26
100, 874. 78	107, 975. 34	127, 735. 11	161, 388. 48	308, 501. 51	224, 368. 92	27
283, 407. 96	290, 174. 24	308, 970. 17	229, 577. 13	188, 027. 45	103, 634. 03	28
3, 480, 348. 74	2, 882, 147. 20	1, 941, 493. 45	651, 348. 02	632, 407. 38	396, 926. 97	29
10, 191, 966. 82	7, 890, 262. 61	5, 695, 200. 22	3, 792, 361. 61	4, 075, 359. 85	2, 458, 600. 26	30
71, 358. 16	64, 365. 39	57, 435. 04	43, 615. 43	46, 927. 22	34, 811. 08	31
71, 922, 529. 11	58, 825, 159. 06	39, 395, 787. 64	35, 716, 423. 18	36, 361, 550. 38	28, 870, 402. 06	32
414, 407. 05	1, 648, 752. 35	1, 977, 285. 65	750, 535. 98	1, 398, 719. 95	1, 362, 268. 19	33
25, 732, 509. 59	19, 902, 527. 66	12, 224, 617. 55	16, 116, 547. 77	19, 568, 743. 80	15, 149, 489. 11	34
279, 444. 77	351, 450. 16	350, 327. 83	171, 898. 09	329, 212. 01	156, 547. 64	35
39, 941, 599. 32	27, 580, 633. 30	18, 269, 445. 60	15, 470, 400. 02	16, 748, 701. 05	12, 535, 521. 68	36
6, 121, 938. 10	5, 049, 974. 00	2, 852, 574. 89	1, 286, 394. 74	1, 282, 376. 69	672, 493. 14	37
986, 485. 71	1, 816, 894. 21	2, 634, 800. 88	353, 860. 11	412, 039. 50	258, 719. 99	38
3, 381, 840. 56	3, 349, 459. 51	3, 717, 010. 04	1, 255, 781. 12	1, 470, 859. 57	874, 221. 65	39
1, 573, 299. 53	3, 211, 863. 59	1, 802, 023. 41	483, 217. 87	390, 954. 33	350, 680. 42	40
62, 008. 22	64, 296. 34	48, 985. 36	67, 971. 40	46, 296. 41	39, 995. 71	41
1, 202, 403. 73	986, 279. 35	622, 274. 11	318, 672. 56	352, 316. 65	279, 332. 70	42
1, 175, 447. 50	1, 966, 722. 02	1, 783, 319. 60	2, 744, 144. 45	5, 496, 351. 39	5, 319, 272. 69	43
48, 030. 85	78, 911. 80	70, 101. 27	49, 367. 43	83, 272. 63	36, 753. 01	44
1, 020, 565. 09	944, 524. 41	792, 159. 68	563, 043. 42	756, 967. 15	627, 320. 94	45
2, 741, 765. 31	2, 513, 025. 41	1, 811, 414. 87	1, 959, 040. 65	2, 363, 015. 03	1, 977, 703. 87	46
.....	.....	.....	5, 106. 50	25, 879. 82	10, 845. 25	47
289, 931, 115. 20	248, 124, 761. 33	175, 257, 250. 86	143, 027, 988. 76	167, 560, 107. 49	127, 873, 109. 23	
15, 641, 372. 18	16, 094, 718. 00	14, 852, 252. 02	16, 420, 710. 01	16, 544, 043. 06	15, 342, 739. 46	1
3, 717, 394. 69	1, 029, 991. 98	1, 043, 561. 40	561, 962. 52	1, 109, 526. 42	787, 262. 55	2
29, 759. 00	27, 101. 00	27, 500. 00	28, 683. 00	22, 191. 00	8, 065. 00	3
210, 234. 38	579, 640. 19	.....	.....	.....	.....	4
1, 974, 107. 72	64, 202. 15	.....	.....	.....	.....	5
.....	.....	.....	.....	.....	.....	6
310, 906, 984. 17	265, 926, 474. 65	191, 180, 564. 28	160, 039, 344. 29	185, 235, 867. 97	144, 011, 176. 24	
310, 120, 448. 13	265, 064, 938. 43	190, 374, 925. 59	159, 124, 126. 86	184, 302, 828. 34	143, 198, 322. 10	

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—		
		1872.	1873.	1874.
1	Alabama	$238, 160. 14	$152, 493. 35	$135, 792. 61
2	Arizona (4)	15, 578. 56	13, 562. 73	10, 042. 69
3	Arkansas	94, 301. 22	88, 861. 02	68, 876. 94
4	California (13½)	3, 053, 517. 39	2, 367, 911. 07	2, 481, 841. 50
	California (13¼)			
5	Colorado (14)	63, 272. 34	75, 749. 61	64, 855. 38
	Colorado (15)			
6	Connecticut (31½)	1, 204, 614. 64	873, 984. 99	580, 379. 11
	Connecticut (20½)			
7	Dakota (21)	5, 985. 81	7, 597. 36	11, 944. 28
8	Delaware (22)	460, 101. 26	429, 392. 84	357, 653. 83
	Delaware (23)			
	Delaware (24)			
9	District of Columbia (25)	216, 999. 56	133, 424. 58	115, 573. 57
10	Florida	99, 455. 61	158, 142. 21	133, 675. 34
11	Georgia	583, 160. 18	477, 959. 90	384, 622. 55
12	Idaho (21)	23, 974. 31	19, 275. 80	18, 832. 25
13	Illinois	15, 799, 667. 30	16, 493, 169. 34	15, 419, 720. 89
14	Indiana	5, 441, 892. 72	5, 678, 952. 51	4, 823, 495. 59
15	Iowa	1, 067, 790. 62	1, 012, 997. 29	933, 261. 16
16	Kansas (a)	161, 371. 91	161, 469. 76	149, 757. 65
17	Kentucky	5, 847, 468. 44	5, 456, 628. 47	6, 956, 279. 42
18	Louisiana (31½)	1, 627, 782. 26	1, 339, 607. 30	983, 464. 68
	Louisiana (65½)			
19	Maine (31½)	302. 123. 05	214, 696. 26	128, 089. 45
20	Maryland (31½)	3, 791, 269. 61	2, 653, 801. 83	2, 351, 107. 32
	Maryland (73½)			
21	Massachusetts	6, 329, 060. 67	3, 761, 004. 95	2, 792, 302. 71
22	Michigan	2, 399, 972. 35	2, 205, 720. 72	1, 788, 989. 12
23	Minnesota	248, 979. 43	231, 404. 94	227, 356. 55
24	Mississippi (31½)	133, 675. 44	128, 079. 31	107, 619. 11
25	Missouri	4, 618, 218. 51	4, 259, 320. 15	4, 325, 486. 05
26	Montana (21)	28, 955. 04	24, 018. 11	29, 027. 76
	Montana (91)			
	Montana (91½)			
27	Nebraska (21)	195, 698. 91	242, 962. 38	276, 386. 52
	Nebraska (92)			
28	Nevada (93)	77, 359. 23	72, 305. 32	52, 549. 45
	Nevada (93½)			
29	New Hampshire (31½)	304, 235. 96	325, 455. 36	248, 679. 19
	New Hampshire (95½)			
30	New Jersey	2, 491, 433. 81	2, 567, 442. 37	1, 725, 626. 73
31	New Mexico (4)	23, 755. 88	23, 237. 51	18, 417. 78
	New Mexico (99)			
32	New York	23, 483, 729. 18	19, 219, 504. 52	15, 182, 362. 62
33	North Carolina	1, 108, 524. 79	1, 408, 321. 72	1, 485, 731. 24
34	Ohio	14, 905, 229. 21	14, 851, 809. 45	14, 985, 411. 15
35	Oregon (b) (38)	125, 541. 86	73, 544. 48	46, 773. 16
	Oregon (147)			
36	Pennsylvania	9, 227, 091. 25	7, 826, 275. 69	6, 373, 672. 41
37	Rhode Island (31½)	636, 926. 73	324, 552. 17	233, 164. 81
38	South Carolina	199, 181. 49	167, 213. 58	198, 580. 91
39	Tennessee	766, 849. 20	644, 480. 76	664, 717. 18
40	Texas	322, 359. 20	272, 325. 77	272, 638. 13
41	Utah (21)	39, 480. 84	40, 786. 23	41, 684. 39
42	Vermont (31½)	158, 847. 13	75, 860. 40	56, 316. 94
43	Virginia	4, 939, 027. 93	7, 343, 799. 29	6, 398, 664. 96
44	Washington (38)	23, 890. 32	15, 698. 64	17, 999. 02
45	West Virginia	465, 605. 34	449, 661. 59	516, 118. 76
46	Wisconsin	2, 000, 226. 55	1, 881, 830. 91	2, 369, 564. 00
47	Wyoming (14)	6, 727. 27	10, 652. 94	11, 233. 38
	Total by States and Territories	115, 299, 061. 48	106, 255, 537. 51	96, 368, 430. 25
1	Adhesive stamps	16, 177, 320. 60	7, 702, 376. 85	6, 136, 844. 64
2	Salaries	294, 564. 65	117, 541. 72	139, 472. 09
3	Passports through Department of State			
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue			
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents			
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury			
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	131, 770, 946. 73	114, 075, 456. 08	102, 644, 746. 98
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	130, 890, 096. 90	113, 504, 012. 80	102, 191, 916. 98

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OF INTERNAL REVENUE BY STATES AND TERRITORIES—Continued.

FISCAL YEAR ENDED JUNE 30—						
1875.	1876.	1877.	1878.	1879.	1880.	
$115, 689. 37	$109, 340. 97	$108, 010. 00	$137, 969. 57	$122, 234. 38	$135, 890. 38	1
10, 263. 06	11. 976. 36	15, 520. 47	20, 371. 01	724, 470. 87	26, 984. 10	2
75, 377. 44	68, 201. 08	85, 850. 09	115, 735. 77	115, 219. 57	126, 089. 12	3
2, 968, 033. 26	3, 095, 039. 90	2, 749, 593. 74	2, 146, 789. 46	2, 217, 498. 69	2, 783, 634. 64	4
70, 531. 82	72, 668. 57	75, 774. 58	83, 507. 90	114, 936 39	168, 259. 54	5
627, 717. 96	658, 114. 51	661, 420. 26	580, 335. 59	523, 258. 67	461, 180. 13	6
10, 040. 18	12, 156. 36	22, 395. 76	29, 954. 20	33, 692. 79	41, 653. 29	7
360, 331. 03	417, 592. 83	98, 582. 04	.....	.....	.....	
.....	.....	349, 888. 44	.....	.....	.....	8
.....	.....	21, 704. 83	430, 937. 00	378, 684. 39	304, 398. 21	
112, 226. 09	114, 599. 26	26, 017. 94	.....	.....	.....	9
181, 777. 59	174, 257. 70	165, 890. 81	183, 823. 38	200, 424. 73	294, 590. 53	10
288, 226. 84	362, 726. 44	278, 879. 30	333, 519. 90	322, 770. 60	322, 074. 18	11
19, 136. 00	16, 993. 82	16, 561. 60	19, 777. 61	21, 883. 88	22, 665. 54	12
17, 634, 626. 71	23, 730, 694. 18	21, 870, 203. 14	19, 668, 791. 32	19, 470, 641. 75	23, 035, 614. 49	13
4, 653, 729. 05	5, 579, 126. 27	6, 037, 220, 27	5, 710, 837. 56	5, 851, 103. 83	6, 213, 636. 49	14
1, 040, 217. 69	1, 212, 617. 93	810, 399. 78	958, 851. 13	839, 445: 39	854, 859. 78	15
123, 685. 86	156, 604. 43	139, 763. 33	153, 357. 50	176, 935. 57	252, 734. 01	16
9, 625, 587. 88	7, 705, 592. 75	9, 534, 424. 95	6, 880, 614. 15	7, 672, 945. 94	8, 885, 544. 90	17
606, 264. 38	529, 787. 68	626, 440. 25	850, 641. 46	588, 595. 99	712, 049. 65	18
107, 473. 15	90, 655. 97	79, 620. 89	70, 695. 78	75, 531. 22	76, 767. 87	19
2, 760, 736. 57	2, 577, 579. 12	2, 705, 246. 10	2, 320, 795. 24	2, 266, 672. 15	2, 393, 957. 01	20
2, 708, 914. 29	2, 752, 215. 87	2, 668, 726. 56	2, 424, 363. 77	2, 435, 668. 66	2, 635, 653. 10	21
1, 931, 284. 80	2, 066, 163. 80	1, 821, 882. 00	1, 602, 803. 34	1, 654, 043. 34	1. 611, 757 99	22
228, 362. 45	248, 776. 18	239, 461. 70	275, 002. 75	305, 708. 76	364, 689. 64	23
96, 967. 92	85, 165. 44	78, 063. 30	86, 824. 03	87, 271. 68	91, 233. 50	24
4, 594, 875. 31	2, 981, 941. 51	4, 450, 067. 73	5, 071, 233. 42	5, 026, 806. 48	5, 449, 654. 08	25
24, 666. 10	20, 982. 80	29, 729. 58	27, 103. 88	30, 084. 53	33, 714. 17	26
292, 472. 30	592, 395. 59	602, 743. 36	699, 821. 37	876, 309. 81	912, 734. 86	27
58, 893. 30	67, 923. 13	58, 312. 43	59, 017. 46	61, 263. 06	60, 455. 19	28
299, 389. 55	260, 261. 28	234, 998. 99	228, 188. 11	222, 898. 88	278, 139. 08	29
2, 363, 469. 41	3, 779, 949. 88	4, 987, 960. 90	5, 095, 325. 19	4, 670, 215. 14	4, 207, 807. 81	30
22, 066. 19	22, 161. 60	17, 710. 76	19, 325. 36	18, 898. 42	31, 850. 93	31
15, 228, 881. 81	14, 616, 723. 99	14, 452, 178. 57	14, 951, 519. 56	15, 445, 801. 99	16, 249. 877. 34	32
1, 630, 423. 58	1, 671, 138. 29	1, 775, 847. 99	1, 818, 459. 92	2, 413, 368. 77	2, 354, 006. 71	33
14, 662, 720. 17	16, 587, 908. 61	15, 474, 689. 79	14, 770, 506. 37	15, 894, 567. 08	18, 018, 998. 99	34
47, 939. 64	49, 572. 62	53, 100. 28	60, 682. 89	68, 471. 12	76, 981. 70	35
6, 157, 960. 04	5, 973, 431. 80	6, 279, 046. 33	5, 917, 421. 76	5, 946, 782. 36	6, 869, 930. 65	36
231, 978. 00	222, 672. 63	223, 164. 87	246, 759. 65	230, 583. 17	210, 883. 98	37
122, 277. 92	105, 803. 91	105, 632. 56	119, 241. 69	105, 233. 91	111, 960. 78	38
861, 645. 28	596, 713. 67	897, 181. 73	844, 485. 08	908, 924. 44	1, 003, 735. 86	39
258, 297. 29	245, 708. 74	237, 949. 10	265, 932. 14	251, 062. 32	233, 106. 55	40
31, 899. 68	33, 331. 86	28, 438. 13	43, 936. 23	47, 413. 02	74. 352. 48	41
58, 582. 18	47, 125. 15	59, 063. 11	44, 339. 49	50, 159. 59	50, 545. 74	42
7, 660, 921. 20	7, 314, 393. 64	7, 932, 220. 78	6, 501, 780. 29	6, 448, 546. 88	5, 781, 409. 58	43
21, 146. 60	29, 411. 13	21, 373. 46	23, 011. 00	30, 277. 11	27, 018. 34	44
508, 958. 20	430, 978. 10	461, 030. 50	326, 471. 57	322, 975. 85	370, 672. 15	45
2, 722, 676. 75	3, 308, 770. 31	2, 867, 439. 69	2, 431, 301. 23	2, 627, 602. 20	2, 698, 516. 79	46
11, 942. 11	15, 063. 37	15, 204. 45	15, 207. 28	14, 197. 44	15, 947. 95	47
103, 771, 864. 60	110, 718, 011. 03	112, 544, 657. 31	104, 717, 320. 36	107, 212, 082. 81	116, 848, 219. 80	
6, 557, 229. 65	6, 518, 487. 51	6, 450, 429. 15	6, 380, 405. 13	6, 706, 384. 06	7, 668, 394. 22	1
232. 64	588. 27	97. 79	.....	.....	.....	2
.....	.....	.....	.....	.....	.....	3
.....	.....	.....	.....	.....	.....	4
.....	.....	.....	.....	.....	.....	5
216, 027. 34	.....	.....	.....	.....	.....	6
110, 545, 154. 23	117, 237, 086. 81	118, 995, 184. 25	111, 097, 725. 49	113, 918, 466. 87	124, 516, 614. 02	
110, 671, 515. 00	116, 768, 096. 22	118, 549, 230. 25	110, 654, 163. 37	113, 449, 621. 38	123, 981, 916. 10	

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D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—		
		1881.	1882.	1883.
1	Alabama	$130, 651. 39	$140, 532. 92	$108, 673. 85
2	Arizona (4)	38, 008. 21	45, 464. 31	40, 007. 72
3	Arkansas	132, 086. 94	109, 039. 36	97, 715. 53
4	California (13¼)	3, 613, 390. 86	4, 127, 177. 51	4, 002, 373. 14
	California (13¾)			
5	Colorado (14)	215, 051. 06	247, 264. 09	216, 100. 47
	Colorado (15)			
6	Connecticut (31¼)	579, 690. 02	565, 801. 28	506, 999. 84
	Connecticut (20¾)			
7	Dakota (21)	48, 603. 66	67, 436. 83	86, 874. 58
8	Delaware (22)			
	Delaware (23)			
	Delaware (24)	311, 066. 76	350, 906. 37	293, 636. 48
9	District of Columbia (25)			
10	Florida	254, 889. 51	280, 227. 32	243, 545. 33
11	Georgia	364, 133. 48	359, 360. 88	395, 661. 03
12	Idaho (21)	25, 800. 17	31, 908. 27	35, 079. 88
13	Illinois	25, 784, 681. 51	28, 252, 417. 37	25, 977, 525. 39
14	Indiana	7, 281, 253. 48	6, 485, 356. 94	5, 592, 719. 85
15	Iowa	923, 776. 98	1, 843, 904. 74	4, 062, 720. 67
16	Kansas (a)	239, 527. 33	264, 013. 95	239, 762. 97
17	Kentucky	8, 719, 162. 21	10, 531, 236. 14	15, 387, 077. 63
18	Louisiana (31¼)	760, 618. 92	918, 899. 19	738, 666. 46
	Louisiana (65¾)			
19	Maine (31¼)	82, 457. 05	85, 259. 83	72, 893. 32
20	Maryland (31¼)	2, 483, 463. 41	2, 822, 238. 28	3, 429, 152. 74
	Maryland (73¾)			
21	Massachusetts	2, 699, 681. 20	2, 937, 359. 07	2, 753, 661. 97
22	Michigan	1, 787, 275. 27	2, 003, 191. 05	1, 882, 451. 69
23	Minnesota	445, 140. 33	528, 491. 94	535, 461. 96
24	Mississippi (31¼)	96, 122. 19	94, 098. 90	60, 479. 64
25	Missouri	6, 470, 349. 39	7, 542, 487. 94	7, 680, 411. 40
26	Montana (21)	44, 881. 67	68, 001. 31	75, 542. 81
	Montana (91)			
	Montana (91¼)			
27	Nebraska (21)	962, 064. 86	1, 108, 191. 15	1, 320, 517. 24
	Nebraska (92)			
28	Nevada (93)	53, 421. 41	49, 103. 93	40, 870. 72
	Nevada (93¼)			
29	New Hampshire (31¼)	309, 720. 94	349, 942. 04	352, 998. 08
	New Hampshire (95¾)			
30	New Jersey	4, 873, 676. 31	5, 451, 633. 60	5, 424, 457. 78
31	New Mexico (4)	47, 465. 89	55, 903. 38	54, 037. 46
	New Mexico (99)			
32	New York	17, 238, 267. 76	19, 455, 040. 09	17, 967, 187. 00
33	North Carolina	2, 476, 440. 35	2, 867, 414. 52	2, 377, 126. 97
34	Ohio	19, 295, 835. 69	18, 359, 299. 31	15, 704, 047. 82
35	Oregon (b) (38)	85, 004. 14	88, 679. 82	101, 459. 73
	Oregon (147)			
36	Pennsylvania	7, 669, 214. 01	8, 775, 106. 23	8, 703, 679. 23
37	Rhode Island (31¼)	209, 079. 27	229, 258. 48	395, 319. 43
38	South Carolina	135, 907. 16	119, 099. 79	117, 092. 80
39	Tennessee	1, 146, 763. 64	997, 728. 00	1, 173, 890. 29
40	Texas	248, 635. 61	258, 432. 93	263, 650. 61
41	Utah (21)	43, 116. 79	48, 523. 08	53, 895. 18
42	Vermont (31¼)	53, 145. 83	56, 444. 58	46, 062. 27
43	Virginia	6, 063, 105. 75	6, 226, 308. 30	5, 078, 196. 35
44	Washington (38)	32, 763. 73	40, 202. 57	49, 297. 54
45	West Virginia	452, 596. 33	502, 276. 56	546, 483. 49
46	Wisconsin	2, 910, 095. 01	3, 193, 115. 22	3, 197, 499. 12
47	Wyoming (14)	18, 551. 18	20, 385. 65	17, 424. 54
	Total by States and Territories	127, 851, 634. 66	138, 954, 165. 02	137, 500, 291. 40
1	Adhesive stamps	7, 924, 707. 95	8, 139, 217. 96	7, 658, 630. 75
2	Salaries	3, 021. 92		
3	Passports through Department of State			
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue			
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents			
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury			
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	135, 779, 364. 53	147, 093, 382. 98	145, 158, 922. 15
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	135, 229, 912. 30	146, 523, 273. 72	144, 553, 344. 39

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INTERNAL REVENUE BY STATES AND TERRITORIES—Continued.

FISCAL YEAR ENDED JUNE 30—					Total.	
1884.	1885.	1886.	1887.	1888.		
$85, 398. 33	$73, 315. 34	$81, 038. 08	$78, 542. 76	$79, 617. 65	$15, 996, 172. 97	1
2, 714. 91	.....	.....	.....	.....	335, 350. 69	2
91, 009. 87	87, 292. 48	94, 893. 08	97, 630. 38	106, 541. 78	5, 152, 209. 59	3
799, 751. 22	2, 379, 770. 63	2, 090, 784. 84	2, 081, 221. 57	.....	80, 208, 067. 10	4
2, 585, 014. 73	233, 389. 50	.....	.....	2, 199, 415. 11	5, 017, 819. 34	
20, 918. 02	.....	.....	.....	.....	2, 309, 945. 28	5
175, 081. 48	195, 194. 89	201, 482. 46	260, 154. 86	280, 053. 19	1, 111, 966. 88	
428, 370. 93	412, 626. 19	461, 971. 84	481, 405. 47	.....	48, 960, 968. 28	6
.....	.....	.....	.....	804, 708. 30	804, 708. 30	
9, 664. 22	.....	.....	.....	.....	426, 855. 57	7
.....	.....	.....	.....	.....	7, 151, 103. 17	
.....	.....	.....	.....	.....	349, 888. 44	8
210, 327. 24	244, 184. 44	244, 476. 25	263, 297. 80	.....	3, 103, 619. 77	
.....	.....	.....	.....	.....	5, 063, 537. 40	9
178, 562. 09	218, 837. 09	237, 271. 82	322, 903. 20	349, 335. 86	4, 948, 607. 61	10
379, 741. 84	316, 441. 40	304, 384. 29	336, 705. 86	380, 673. 22	24, 125, 491. 45	11
2, 634. 11	.....	.....	.....	.....	727, 233. 58	12
22, 520, 484. 80	23, 075, 864. 61	23, 852, 252. 60	24, 825, 704. 34	30, 130, 995. 31	481, 509, 908. 67	13
5, 618, 512. 22	4, 031, 866. 00	4, 873, 230. 48	4, 259, 038. 68	4, 139, 159. 32	127, 010, 435. 99	14
2, 757, 416. 53	2, 222, 059. 15	2, 547, 340. 94	1, 951, 124. 89	518, 911. 17	38, 212, 453. 55	15
167, 351. 37	170, 202. 02	204, 145. 48	211, 120. 11	193, 849. 15	5, 294, 923. 35	16
18, 583, 172. 16	14, 842, 475. 44	15, 746, 940. 59	12, 417, 529. 63	14, 182, 687. 12	227, 981, 071. 23	17
560, 184. 89	538, 814. 99	552, 115. 30	543, 748. 98	.....	39, 667, 480. 66	18
.....	.....	.....	.....	603, 915. 11	603, 915. 11	
56, 599. 19	53, 950. 16	57, 800. 79	50, 286. 45	.....	14, 665, 004. 29	19
3, 146, 491. 15	2, 774, 384. 20	2, 462, 092. 46	2, 875, 597. 06	.....	85, 101, 401. 24	20
.....	.....	.....	.....	3, 389, 377. 19	3, 389, 377. 19	
2, 396, 590. 05	2, 287, 453. 96	2, 292, 678. 83	2, 471, 131. 00	2, 580, 071. 78	198, 765, 832. 70	21
1, 419, 399. 97	1, 528, 155. 16	1, 671, 994. 45	1, 801, 907. 37	1, 774, 319. 01	52, 650, 217. 34	22
493, 982. 05	492, 704. 97	534, 532. 31	554, 088. 98	510, 492. 15	9, 154, 828. 80	23
50, 449. 53	47, 951. 13	47, 062. 35	42, 608. 16	.....	11, 167, 167. 30	24
6, 473, 806. 51	6, 276, 165. 85	7, 060, 651. 99	7, 858, 789. 27	7, 910, 083. 57	143, 314, 952. 54	25
6, 986. 55	.....	.....	.....	.....	1, 018, 709. 60	
118, 383. 13	8, 272. 09	.....	.....	145, 835. 38	272, 490. 60	26
.....	82, 293. 11	90, 840. 37	101, 158. 38	.....	274, 291. 86	
153, 668. 18	.....	.....	.....	.....	9, 273, 363. 77	
1, 362, 148. 25	1, 971, 296. 12	1, 674, 013. 12	2, 393, 404. 70	2, 778, 269. 38	10, 179, 131. 57	27
3, 827. 20	.....	.....	.....	.....	2, 509, 733. 93	
.....	55, 938. 66	62, 148. 42	70, 419. 50	.....	188, 506. 58	28
390, 136. 72	383, 478. 83	378, 787. 72	377, 562. 37	.....	19, 032, 285. 95	29
.....	.....	.....	.....	466, 994. 36	466, 994. 36	
3, 477. 222. 72	3, 661, 358. 75	3, 951, 675. 75	4, 596, 161. 56	4, 072, 246. 48	113, 434, 528. 14	30
3, 874. 89	.....	.....	.....	.....	746, 520. 44	31
65, 264. 68	66, 969. 85	65, 123. 81	63, 565. 42	59, 055. 19	319, 978. 95	
13, 769, 384. 10	13, 823, 644. 60	14, 365, 208. 96	15, 101, 203. 03	15, 417, 202. 95	637, 220, 703. 88	32
1, 760, 966. 74	1, 686, 828. 95	1, 744, 959. 29	1, 950, 701. 71	2, 185, 168. 75	40, 267, 399. 46	33
13, 520, 264. 56	12, 565, 516. 62	12, 921, 349. 10	13, 898, 226. 86	12, 446, 312. 98	399, 021, 494. 47	34
10, 890. 36	.....	.....	.....	.....	2, 852, 054. 67	35
117, 384. 72	119, 723. 07	124, 034. 27	152, 318. 15	176, 235. 93	689, 696. 14	
7, 888, 700. 62	7, 371, 209. 62	7, 847, 230. 56	8, 120, 282. 73	8, 317, 359. 74	305, 355, 954. 69	36
130, 468. 11	127, 587. 62	132, 081. 72	226, 231. 11	.....	28, 411, 163. 18	37
98, 896. 95	94, 518. 23	100, 014. 30	100, 146. 85	102, 456. 19	8, 471, 059. 51	38
1, 349, 975. 96	1, 057, 189. 43	1, 024, 912. 62	1, 012, 516. 05	1, 009, 290. 34	32, 118, 132. 32	39
216, 149. 02	181, 829. 61	196, 850. 59	209, 343. 92	211, 927. 37	11, 952, 238. 05	40
4, 560. 49	.....	.....	.....	.....	922, 588. 97	41
39, 994. 88	29, 889. 83	32, 503. 17	30, 119. 75	.....	6, 195, 194. 63	42
3, 232, 726. 10	3, 052, 63[illegible]. 72	2, 962, 727. 70	2, 923, 394. 64	3, 253, 165. 72	111, 887, 781. 27	43
6, 938. 73	.....	.....	.....	.....	803, 774. 13	44
569, 328. 28	543, 188. 59	486, 062. 88	538, 266. 42	565, 278. 66	13, 829, 518. 02	45
2, 998, 755. 62	3, 033, 017. 78	3, 095, 316. 63	3, 179, 964. 01	2, 985, 446. 09	64, 149, 065. 40	46
1, 262. 68	.....	.....	.....	.....	215, 581. 81	47
121, 368, 620. 05	112, 419, 490. 58	116, 894, 982. 21	118, 829, 523. 98	124, 326, 451. 50	3, 466, 452, 451. 64	
183, 145. 69	1, 630. 49	7, 887. 23	7, 777. 08	23. 82	209, 717, 241. 08	1
55, 627. 64	.....	.....	.....	.....	14, 088, 485. 99	2
.....	.....	.....	.....	.....	187, 532. 29	3
.....	.....	.....	.....	.....	800, 985. 40	4
.....	.....	.....	.....	.....	2, 038, 369. 87	5
.....	.....	.....	.....	.....	216, 027. 34	6
121, 607, 393. 38	112, 421, 121. 07	116, 902, 869. 44	118, 837, 301. 06	124, 326, 475. 32	3, 693, 501, 093. 61	
121, 590, 039. 83	112, 421, 121. 07	116, 902, 869. 44	118, 837, 301. 06	124, 326, 475. 32	3, 681, 454, 231. 77	

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NOTES TO TABLE D.

(1) Abolished March 1, 1877.
(2) As constituted March 1, 1877; abolished August 15, 1883.
(3) The two districts of Alabama as constituted March 1, 1877, were abolished August 15, 1883, when the State was constituted one collection district, entitled the district of Alabama.
(4) Abolished September 5, 1883.
(5) Abolished January 1, 1876.
(6) The three districts into which Arkansas was divided July 13, 1866, were abolished January 1, 1876, when the State was constituted one collection district, to be known as the district of Arkansas.
(7) Abolished April 1, 1871.
(8) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, July 30, 1862; abolished May 20, 1873.
(9) Formed by the consolidation (May 20, 1873) of district numbered 1, April 1, 1871, and district numbered 3, July 30, 1862.
(10) Abolished May 20, 1873.
(11) Abolished December 1, 1875.
(12) Formed by the consolidation (December 1, 1875) of districts numbered 4 and 5, July 30, 1862; abolished October 1, 1883; reconstituted August 1, 1884.
(13) Formed by the consolidation (October 1, 1883) of district numbered 4, December 1, 1875, and the State of Nevada; abolished August 1, 1884; reconstituted July 1, 1887.
(13½) Abolished October 1, 1883; reconstituted August 1, 1884; abolished July 1, 1887.
(13¾) As constituted (October 1, 1883) by the annexation of Nevada; abolished August 1, 1884; reconstituted July 1, 1887.
(14) Abolished August 15, 1883.
(15) Formed by the consolidation (August 15, 1883) of the State of Colorado and the Territory of Wyoming, to be known as the district of Colorado.
(16) Abolished January 1, 1873.
(17) Formed by the consolidation (January 1, 1873) of districts numbered 1 and 3, August 8, 1862; abolished September 1, 1883.
(18) Formed by the consolidation (September 1, 1883) of district numbered 1, January 1, 1873, and district numbered 2, November 1, 1873, to be known as the district of Connecticut; abolished July 1, 1887.
(19) Abolished November 1, 1873.
(20) Formed by the consolidation (November 1, 1873) of districts numbered 2 and 4, August 8, 1862; abolished September 1, 1883.
(20½) Formed by the consolidation (July 1, 1887) of the States of Connecticut and Rhode Island, to be known as the district of Connecticut.
(21) Abolished August 20, 1883.
(22) State of Delaware; abolished October 2, 1876.
(23) Formed by the consolidation (October 2, 1876) of the State of Delaware and nine counties of Maryland; abolished June 19, 1877.
(24) Formed by the consolidation (June 19, 1877) of the district of Delaware as constituted October 2, 1876, and two counties of Virginia; abolished July 1, 1887.
(25) Annexed to the third district of Maryland October 2, 1876.
(26) Abolished December 1, 1876.
(27) Abolished November 1, 1876.
(28) Formed by the consolidation (November 1, 1876) of districts numbered 2 and 4, May 30, 1865; abolished October 1, 1877.
(29) As constituted October 1, 1877; abolished August 7, 1883.
(30) The two districts of Georgia as constituted October 1, 1877, were abolished August 7, 1883, when the State was constituted one collection district, to be known as the district of Georgia.
(31) Formed by the consolidation (December 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished October 1, 1877.
(31½) Abolished July 1, 1887.
(31¾) Formed by the consolidation (July 1, 1887) of district numbered 1, August 25, 1862, and district numbered 2, August 1, 1883.
(32) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 6, August 25, 1862; abolished August 1, 1883.
(33) Formed by the consolidation (August 1, 1883) of district numbered 2, January 1, 1876, and district numbered 3, August 25, 1862; abolished July 1, 1887.
(34) Abolished August 1, 1883.
(35) Abolished January 20, 1876.
(36) Formed by the consolidation (January 20, 1876) of districts numbered 4 and 9, August 25, 1862; abolished October 2, 1876.
(37) As constituted October 2, 1876; abolished July 1, 1887.
(37½) As constituted July 1, 1887.
(38) Abolished September 1, 1883.
(39) Formed by the consolidation (September 1, 1883) of districts numbered 7 and 8, August 25, 1862; abolished July 1, 1887.
(40) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 25, 1862; abolished October 2, 1876.
(41) Abolished January 9, 1876.
(42) Formed by the consolidation (January 9, 1876) of districts numbered 11 and 13, August 25, 1862; abolished October 2, 1876.
(43) Abolished October 2, 1876.
(44) As constituted October 2, 1876; abolished August 1, 1883.
(45) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 15, 1862; abolished October 2, 1876.
(46) Abolished October 1, 1875.
(47) Formed by the consolidation (January 1, 1876) of districts numbered 6 and 8, August 15, 1862; abolished October 2, 1876.
(48) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 6, October 2, 1876; abolished July 1, 1887.
(48½) Formed by the consolidation (July 1, 1887) of district numbered 6, August 1, 1883, and district numbered 11, August 7, 1883.
(49) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 7, October 2, 1876.
(50) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 15, 1862; abolished August 7, 1883.
(51) Formed by the consolidation (October 1, 1875) of districts numbered 5 and 11, August 15, 1862; abolished August 7, 1883.
(52) Formed by the consolidation (August 7, 1883) of district numbered 10, January 1, 1876, and district numbered 11, October 1, 1875; abolished July 1, 1887.
(53) As constituted October 2, 1876; abolished August 20, 1883.
(54) As constituted August 20, 1883; abolished July 1, 1887.
(54½) Formed by the consolidation (July 1, 1887) of districts numbered 2 and 4, August 20, 1883.
(55) Abolished October 11, 1876.
(56) Formed by the consolidation (October 11, 1876) of districts numbered 3 and 6, July 29, 1862.
(57) Abolished June 1, 1874.
(58) Formed by the consolidation (June 1, 1874) of districts numbered 1 and 2, January 25, 1866; abolished November 1, 1876.
(59) Formed by the consolidation (November 1, 1876) of district numbered 2, June 1, 1874, and district numbered 3, January 25, 1866.
(60) Abolished January 8, 1876.
(61) Formed by the consolidation (January 8, 1876) of districts numbered 4 and 5, January 25, 1866.
(62) Abolished August 7, 1883.
(63) As constituted August 7, 1883.
(64) Abolished June 1, 1877.
(65) The three districts into which Louisiana was divided, June 22, 1865, were abolished June 1, 1877, when the State was constituted one collection district, to be known as the district of Louisiana; abolished July 1, 1887.
(65½) Formed by the consolidation (July 1, 1887) of the States of Louisiana and Mississippi, to be known as the district of Louisiana.
(66) Formed by the consolidation (October 2, 1876) of district numbered 1, August 12, 1862, and district numbered 2, January 1, 1876; abolished July 1, 1877.

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NOTES TO TABLE D—Continued.

(67) Formed by the consolidation (July 1, 1877) of district numbered 1, October 2, 1876, and district numbered 4, January 1, 1876, to be known as the district of Maine; abolished July 1, 1887.

(68) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 12, 1862; abolished October 2, 1876.

(69) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 12, 1862; abolished July 1, 1877.

(70) Abolished December 1, 1871.

(71) Formed by the consolidation (December 1, 1871) of districts numbered 1 and 2, August 27, 1862; abolished October 2, 1876.

(72) Formed by the consolidation (January 1, 1876) of districts numbered 3 and 5, August 27, 1862; abolished October 2, 1876.

(73) Formed by the consolidation (August 1, 1882) of district numbered 3, October 2, 1876, and district numbered 4, August 27, 1862, to be known as the district of Maryland; abolished July 1, 1887.

(73½) Formed by the consolidation (July 1, 1887) of the district of Maryland as constituted August 1, 1883, and the district of Delaware as constituted June 19, 1877, to be known as the district of Maryland.

(74) The districts of Massachusetts, as constituted August 26, 1862, were abolished April 1, 1875, when the State was divided into five collection districts numbered 1, 3, 5, 8, and 10.

(75) As constituted April 1, 1875; abolished September 8, 1876.

(76) Formed by the consolidation (September 8, 1876) of districts numbered 1 and 3, April 1, 1875; abolished August 1, 1883.

(77) Formed by the consolidation (August 1, 1883) of district numbered 3, September 8, 1876, and district numbered 5, April 1, 1875; abolished July 1, 1887.

(77½) Formed by the consolidation (July 1, 1887) of district numbered 3, August 1, 1883, and district numbered 10, January 1, 1877.

(78) As constituted April 1, 1875; abolished August 1, 1883.

(79) As constituted April 1, 1875; abolished January 1, 1877.

(80) Formed by the consolidation (January 1, 1877) of districts numbered 8 and 10, April 1, 1875; abolished July 1, 1887.

(81) Formed by the consolidation (March 1, 1877) of districts numbered 1 and 5, September 17, 1862; abolished August 7, 1883.

(82) Abolished September 20, 1876.

(83) Formed by the consolidation (September 20, 1876) of districts numbered 2 and 3, September 17, 1862; abolished August 7, 1883.

(84) The two districts into which Minnesota was divided, August 2, 1862, were abolished August 7, 1883, when the State was constituted one collection district, to be known as the district of Minnesota.

(85) The three districts into which Mississippi was divided, June 2, 1865, were abolished March 1, 1875, when the State was divided into two collection districts numbered 1 and 2.

(86) As constituted March 1, 1875; abolished July 1, 1877.

(87) The two districts of Mississippi as constituted March 1, 1875, were abolished July 1, 1877, when the State was constituted one collection district entitled the district of Mississippi; abolished July 1, 1887.

(88) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 2, April 27, 1865; abolished July 1, 1887.

(88½) Formed by the consolidation (July 1, 1887) of district numbered 1, August 1, 1883, and district numbered 4, September 20, 1876.

(89) Formed by the consolidation (September 20, 1876) of districts numbered 3 and 4, April 27, 1865; abolished July 1, 1887.

(90) Formed by the consolidation (August 7, 1883) of districts numbered 5 and 6, April 27, 1865.

(91) Formed by the consolidation (August 20, 1883) of the Territories of Idaho, Montana, and Utah, to be known as the district of Montana; abolished August 1, 1884; reconstituted July 1, 1887.

(91½) Formed by the consolidation (August 1, 1884) of the Territories of Idaho and Montana, to be known as the district of Montana; abolished July 1, 1887.

(92) Formed by the consolidation (August 20, 1883) of the Territory of Dakota and the State of Nebraska, to be known as the district of Nebraska.

(93) Abolished October 1, 1883.

(93½) Formed by the consolidation (August 1, 1884) of the State of Nevada and the Territory of Utah, to be known as the district of Nevada; abolished July 1, 1887.

(94) Abolished December 10, 1875.

(95) The three districts into which New Hampshire was divided, August 6, 1862, were abolished December 10, 1875, when the State was constituted one collection district, to be known as the district of New Hampshire; abolished July 1, 1887.

(95½) Formed by the consolidation (July 1, 1887) of the States of New Hampshire, Maine, and Vermont, to be known as the district of New Hampshire.

(96) Abolished January 7, 1876.

(97) Formed by the consolidation (January 7, 1876) of districts numbered 1 and 2, August 11, 1862.

(98) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 11, 1862; abolished July 1, 1887.

(98½) Formed by the consolidation (July 1, 1887) of district numbered 3, August 11, 1862, and district numbered 5, January 1, 1876.

(99) Formed by the consolidation (September 5, 1883) of the Territories of Arizona and New Mexico, to be known as the district of New Mexico.

(100) Abolished March 1, 1871.

(101) Formed by the consolidation (March 1, 1871) of districts numbered 1, 2, and 3, August 22, 1862.

(102) Formed by the consolidation (March 1, 1871) of districts numbered 4 and 6, August 22, 1862; abolished July 1, 1877.

(103) As constituted July 1, 1877.

(104) Formed by the consolidation (March 1, 1871) of districts numbered 5 and 7, August 22, 1862; abolished July 1, 1877.

(105) Formed by the consolidation (April 1, 1874) of districts numbered 8 and 9, August 22, 1862; abolished July 1, 1877.

(106) Abolished April 1, 1874.

(107) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 13, August 22, 1862; abolished August 1, 1883.

(108) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 22, 1862; abolished August 1, 1883.

(109) Formed by the consolidation (January 1, 1876) of districts numbered 14 and 18, August 22, 1862; abolished August 1, 1883.

(110) As constituted August 1, 1883; abolished July 1, 1887.

(110½) Formed by the consolidation (July 1, 1887) of districts numbered 14 and 15, August 1, 1883.

(111) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 22, 1862; abolished August 1, 1883.

(112) Formed by the consolidation (January 1, 1876) of districts numbered 17 and 20, August 22, 1862; abolished October 2, 1876.

(113) Formed by the consolidation (January 1, 1876) of districts numbered 21 and 22, August 22, 1862; abolished October 2, 1876.

(114) Formed by the consolidation (October 2, 1876) of districts numbered 20 and 21, January 1, 1876; abolished July 25, 1883.

(115) Formed by the consolidation (July 25, 1883) of district numbered 21, October 2, 1876, and districts numbered 24 and 26, January 21, 1876.

(116) Formed by the consolidation (January 1, 1876) of districts numbered 23 and 24, August 22, 1862; abolished July 25, 1883.

(117) Abolished November 1, 1875.

(118) Formed by the consolidation (January 1, 1876) of districts numbered 19 and 26, August 22, 1862; abolished July 25, 1883.

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NOTES TO TABLE D—Continued.

(119) Abolished June 1, 1872.

(120) Formed by the consolidation (June 1, 1872) of districts numbered 27 and 31, August 22, 1862; abolished October 2, 1876.

(121) Formed by the consolidation (November 1, 1875) of districts numbered 25 and 28, August 22, 1862; abolished October 2, 1876.

(122) As constituted October 2, 1876; abolished August 7, 1883.

(123) Formed by the consolidation (August 7, 1883) of districts numbered 28 and 30, October 2, 1876.

(124) Formed by the consolidation (January 1, 1876) of districts numbered 29 and 30, August 22, 1862; abolished October 2, 1876.

(125) Abolished July 1, 1877.

(126) Formed by the consolidation (January 1, 1876) of districts numbered 1 and 2, February 27, 1866; abolished July 21, 1883.

(127) Abolished February 1, 1876.

(128) Formed by the consolidation (February 1, 1876) of districts numbered 3 and 4, February 27, 1866; abolished July 21, 1883.

(129) As constituted July 21, 1883; abolished January 31, 1885; reconstituted June 1, 1885; abolished July 1, 1887.

(129½) As constituted January 31, 1885; abolished June 1, 1885.

(130) Abolished July 21, 1883.

(131) Abolished January 1, 1877.

(132) Formed by the consolidation (January 1, 1877) of districts numbered 6 and 7, February 27, 1866; abolished January 31, 1885; reconstituted June 1, 1885; abolished July 1, 1887.

(132½) As constituted January 31, 1885; abolished June 1, 1885.

(133) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, August 19, 1862; abolished July 1, 1887.

(133½) Formed by the consolidation (July 1, 1887) of district numbered 1, April 1, 1871, and district numbered 6, August 1, 1883.

(134) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 19, 1862; abolished August 1, 1883.

(135) Formed by the consolidation (August 1, 1883) of districts numbered 3 and 6, August 19, 1862; abolished July 1, 1887.

(136) Abolished January 5, 1876.

(137) Formed by the consolidation (January 5, 1876) of districts numbered 7 and 8, August 19, 1862; abolished October 2, 1876.

(138) As constituted October 2, 1876; abolished July 25, 1883.

(139) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 19, 1862; abolished August 1, 1883.

(140) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 10, January 1, 1876.

(141) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 12, August 19, 1862; abolished July 25, 1883.

(142) Formed by the consolidation (July 25, 1883) of district numbered 7, October 2, 1876, and district numbered 11, January 1, 1876.

(143) Formed by the consolidation (January 1, 1876) of districts numbered 13 and 14, August 19, 1862; abolished October 2, 1876.

(144) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 19, 1862; abolished August 1, 1883.

(145) Formed by the consolidation (January 1, 1876) of districts numbered 17, 18, and 19, August 19, 1862; abolished October 2, 1876.

(146) Formed by the consolidation (August 1, 1883) of district numbered 15, January 1, 1876, and district numbered 18, October 2, 1876.

(147) Formed by the consolidation (September 1, 1883) of the State of Oregon and the Territory of Washington, to be known as the district of Oregon.

(148) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 3, August 11, 1862; abolished August 1, 1875.

(149) Formed by the consolidation (August 1, 1875) of district numbered 1, April 1, 1871, and of district numbered 2, January 2, 1872; abolished October 2, 1876.

(150) As constituted October 2, 1876; abolished August 15, 1883.

(151) As constituted August 15, 1883; abolished July 1, 1887.

(152) Abolished January 2, 1872.

(153) Formed by the consolidation (January 2, 1872) of districts numbered 2 and 4, August 11, 1862; abolished August 1, 1875.

(154) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, August 11, 1862; abolished October 2, 1876.

(155) Abolished January 1, 1875.

(156) Formed by the consolidation (January 1, 1876) of districts numbered 8 and 10, August 11, 1862; abolished October 2, 1876.

(157) Formed by the consolidation (January 1, 1875) of districts numbered 7 and 9, August 11, 1862; abolished October 2, 1876.

(158) Formed by the consolidation (January 1, 1876) of districts numbered 12 and 13, August 11, 1862; abolished October 2, 1876.

(159) Formed by the consolidation (October 2, 1876) of districts numbered 14 and 18, August 11, 1862; abolished August 15, 1883.

(160) Abolished September 16, 1876.

(161) Formed by the consolidation (September 16, 1876) of districts numbered 16 and 17, August 11, 1862; abolished August 15, 1883.

(162) Formed by the consolidation (August 1, 1883) of districts numbered 19 and 20, October 2, 1876; abolished July 1, 1887.

(163) As constituted January 1, 1876; abolished October 2, 1876.

(164) Abolished November 15, 1873.

(165) The two districts into which Rhode Island was divided August 8, 1862, were abolished November 15, 1873, when the State was constituted one collection district, entitled the district of Rhode Island; abolished July 1, 1887.

(166) Abolished June 1, 1876.

(167) Formed by the consolidation (June 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished November 1, 1876.

(168) The two districts of South Carolina as constituted May 30, 1865, and June 1, 1876, respectively, were abolished November 1, 1876, when the State was constituted one district, entitled the district of South Carolina.

(169) Formed by the consolidation (October 11, 1876) of districts numbered 1 and 2, May 19, 1866; abolished August 10, 1883.

(170) As constituted August 10, 1883.

(171) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, May 19, 1866; abolished October 2, 1876.

(172) Formed by the consolidation (October 2, 1876) of districts numbered 3 and 4, May 19, 1866, and of district numbered 5, January 1, 1876; abolished August 10, 1883.

(173) As constituted August 10, 1883.

(174) Abolished January 3, 1876.

(175) Formed by the consolidation (January 3, 1876) of districts numbered 7 and 8, May 19, 1866; abolished August 10, 1883.

(176) Abolished December 1, 1874.

(177) Formed by the consolidation (December 1, 1874) of districts numbered 1 and 2, June 5, 1865; abolished July 1, 1887.

(177½) Formed by the consolidation (July 1, 1887) of district numbered 1, December 1, 1874, and district numbered 3, June 5, 1865.

(178) The districts of Vermont as constituted August 6, 1862, were abolished February 1, 1874, when the State was divided into two collection districts numbered 2 and 3.

(179) As constituted February 1, 1874; abolished December 15, 1875.

(180) The two districts of Vermont as constituted February 1, 1874, were abolished December 15, 1875, when the State was constituted one collection district, entitled the district of Vermont; abolished July 1, 1887.

(181) Abolished December 19, 1874.

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NOTES TO TABLE D—Continued.

(182) Formed by the consolidation (December 19, 1874) of districts numbered 1 and 2, April 23, 1866; abolished June 19, 1877.

(183) As constituted June 19, 1877; abolished August 15, 1883.

(184) Abolished April 1, 1875.

(185) As constituted April 1, 1875; abolished August 15, 1883.

(186) As constituted April 1, 1875; abolished December 1, 1876.

(187) Formed by the consolidation (December 1, 1876) of district numbered 5, April 1, 1875, and district numbered 8, April 23, 1866; abolished August 15, 1883.

(188) Formed by the consolidation (October 2, 1876) of districts numbered 6 and 7, April 23, 1866; abolished August 15, 1883.

(188½) Formed by the consolidation (July 1, 1887) of districts numbered 4 and 6, August 15, 1883.

(189) Formed by the consolidation October 2, 1876) of districts numbered 1 and 3, March 14, 1866; abolished August 1, 1883.

(190) The two districts of West Virginia, as constituted October 2, 1876, and August 2, 1865, were abolished August 1, 1883, when the State was constituted one collection district, entitled the district of West Virginia.

(190½) Formed by the consolidation (July 1, 1887) of district numbered 1, August 26, 1862, and district numbered 3, March 1, 1872.

(191) Abolished July 1, 1871.

(192) Formed by the consolidation (July 1, 1871) of districts numbered 2 and 3, August 26, 1862; abolished July 1, 1887.

(192½) Formed by the consolidation (July 1, 1887) of district numbered 2, July 1, 1871, and district numbered 6, August 26, 1862.

(193) Formed by the consolidation (March 1, 1872) of districts numbered 4 and 5, August 26, 1862; abolished July 1, 1887.

(194) Abolished March 1, 1872.

(a) By order of the Commissioner of Internal Revenue, dated January 25, 1870, so much of the Indian Territory as constitutes a part of the western judicial district of Arkansas was attached to the 3d collection district of Arkansas; by similar orders the Indian Territory was transferred and attached to the 5th district of Missouri June 12, 1872, and to the State of Kansas August 8, 1881.

(b) The Territory of Alaska was attached to Oregon December 27, 1872.

* Balance of collections not reported prior to final settlement of the collector's account.

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D.—APPENDIX No. 1, SHOWING THE DIFFERENCES BETWEEN THE INTERNAL REVENUE COLLECTIONS IN THE DISTRICTS, STATES, TERRITORIES, AND YEARS BELOW NAMED, AS REPORTED BY COLLECTORS AND PUBLISHED IN THE SEVERAL ANNUAL REPORTS OF THE COMMISSIONER, AND THE TRUE COLLECTIONS.

[NOTE.—These differences were mostly discovered at the final settlement of the accounts of such collectors as have retired from office after the reports for the years in which they occurred had been printed. Hence their appearance in this form.

To ascertain the exact amount collected in any one of the following-named districts, States, or Territories prior to July 1, 1888, add to or subtract from, as the case may be, the collections for that district, State, or Territory, in the "total" column in Table D, the sum or sums entered opposite the same district, State, or Territory in this appendix. The result will be the aggregate amount collected.

On pages 108, 109, 110, and 111, the signs (+) and (—) are used to denote the amounts to be added and subtracted, respectively.]

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal year ended June 30—
ALABAMA.			
First	$815.06		1869
First	4,026.78		1873
Second	11,596.31		1867
Second	17,132.10		1868
Second	1.50		1869
Second	11,895.00		1874
Second	202.50		1883
Third		$175.27	1867
Third	443.30		1869
ARKANSAS.			
First	25,386.51		1867
First	7,399.64		1868
First		1,554.64	1873
First	304.45		1876
Second	13,918.56		1873
Third	2,460.15		1867
Third	1,410.44		1870
Third	11,860.29		1871
Third		65.99	1875
CALIFORNIA.			
First		2.00	1865
First	11,958.34		1869
First	22,440.53		1870
First	44.69		1881
Second	358.41		1863
Second		.88	1865
Second		.93	1868
Second	.92		1869
Third		.01	1863
Fourth	9.00		1873
Fifth	.75		1876
CONNECTICUT.			
First	8,863.30		1863
First		.12	1873
Second		16,278.54	1868
Third	25,876.20		1863
Third		20.00	1869
GEORGIA.			
First	4.50		1869
First	5,603.81		1871
Third	538.02		1869
Fourth	31,646.38		1872
Fourth	10,095.08		1873
ILLINOIS.			
First	318.70		1863
First		.01	1872
First	2.04		1875
Second	.01		1863
Third	2,223.14		1867
Third	4,762.21		1873
Third		4,762.21	1874
Fourth	2,383.44		1865
ILLINOIS—cont'd.			
Fourth		$2,768.04	1869
Fourth		.47	1876
Fifth	$43,514.04		1863
Fifth	7,938.29		1867
Fifth		16.40	1869
Sixth	135.71		1867
Sixth	5,929.27		1872
Sixth	4.04		1876
Seventh	4,052.44		1863
Seventh	3,165.24		1869
Seventh	3.00		1876
Eighth		41.60	1863
Eighth		1,000.00	1867
Eighth	15.25		1869
Ninth	118,709.41		1864
Ninth	89.90		1867
Ninth	4,016.99		1876
Tenth		10.00	1863
Tenth		10.00	1873
Eleventh		10.00	1863
Eleventh	.01		1873
Twelfth	745.68		1869
Thirteenth		10.00	1863
Thirteenth		.20	1869
Thirteenth	71.36		1876
INDIANA.			
First	299.42		1862
First		1,292.28	1869
First		2,226.67	1870
First	.01		1877
Second	322.05		1865
Second	4.80		1871
Third	65,276.75		1863
Third		450.91	1865
Fourth		61.73	1867
Fifth	11.02		1876
Seventh		8.91	1867
Eighth		10.00	1863
Ninth	1,924.25		1867
Tenth	18,100.00		1863
Tenth		734.77	1869
Tenth	.02		1876
Eleventh		1,929.58	1867
IOWA.			
First		418.29	1867
Second		75.02	1867
Second	11,292.44		1869
Third	327.82		1863
Third		3,876.43	1866
Third	4,037.52		1869
Fourth		102.96	1867
Fourth		122.59	1872
Fifth		1,000.09	1863
Fifth		1,950.32	1865
Fifth		441.39	1867
Sixth	.01		1867
Sixth	.04		1869
Sixth		68.85	1873

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D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal year ended June 30—
KENTUCKY.			
First	$20,061.40		1865
First		$0.56	1866
First	14,752.99		1869
First	337.37		1874
Second		46,964.78	1866
Second	549.26		1873
Second	318.85		1877
Third		4,088.65	1866
Third	20,430.99		1867
Fourth		184,367.15	1863
Fourth		5,973.97	1867
Fourth		397.52	1869
Fourth		10.40	1874
Fourth		49.75	1876
Fifth	88,812.67		1866
Fifth		175.48	1869
Fifth		27,204.07	1876
Sixth		11,104.92	1866
Sixth	66.50		1869
Seventh		400.29	1869
Seventh	119.92		1877
Ninth		192.50	1867
Ninth	82,234.93		1869
LOUISIANA.			
First		918.09	1864
First	1,072.45		1865
First	.90		1874
Second	4,053.97		1867
Second	2,000.00		1871
Second	844.09		1873
Third		73.51	1875
MAINE.			
First	12,446.01		1869
First		.63	1887
Second	.71		1867
Second		.66	1869
Third	50.56		1873
Fifth		3.24	1867
MARYLAND.			
First	10,592.38		1867
First	1,139.96		1869
First	10.32		1872
Second	62.30		1864
Second		384.00	1865
Second		92.34	1866
Second		443.95	1869
Third		593.78	1863
Third		26,811.32	1866
Third	100.00		1869
Third		3.96	1873
Fourth	6,135.10		1867
Fourth	1.00		1869
Fifth	50,590.86		1863
Fifth	1,897.02		1864
Fifth	2,899.00		1865
Fifth	7,558.58		1867
Fifth	23,805.63		1872
Fifth	786.88		1876
MASSACHUSETTS.			
Second		401.03	1863
Second		750.00	1866
Third	3,715.62		1864
Third		.02	1866
Third	2,382.25		1869
Fourth	888.80		1873
Fifth		541.73	1868
Fifth		59.32	1869
Fifth	399.98		1875
Sixth		71.10	1867
MASSACHUSETTS—continued.			
Sixth		$0.07	1871
Seventh		21.30	1863
Eighth		117.42	1863
Eighth		476.96	1867
Ninth	$2.00		1869
MICHIGAN.			
First	88,830.24		1863
First	1,977.26		1869
First		448.06	1873
First	4.58		1876
Second		27.76	1863
Second		4.22	1867
Second		1,039.48	1869
Second	4.60		1874
Third		.01	1865
Third		1,720.00	1867
Third		.20	1873
Fourth		10.00	1867
Fifth	28,022.31		1863
Fifth	17,949.41		1866
Fifth		1,328.01	1867
Fifth	2,993.91		1869
Fifth	.11		1872
Sixth	1.68		1863
Sixth	.01		1867
Sixth	456.25		1871
MINNESOTA.			
First		2.00	1867
Second		95.77	1867
Second	.05		1870
Second	0.25		1872
MISSISSIPPI.			
First		219.99	1873
First		99.96	1875
First	326.31		1877
First	7.50		1879
Second		73.61	1874
Second	.03		1875
Second	.16		1877
Third	5,763.22		1870
Third		834.63	1873
Third	717.06		1875
MISSOURI.			
First		3.81	1863
First		3,513.74	1865
First		.09	1867
First	15,130.83		1869
First	5,438.01		1874
First		9,202.61	1883
Second		875.74	1864
Second	337.46		1867
Second		10.00	1873
Third		.07	1865
Third	119.65		1867
Third		11,118.01	1869
Third		2.00	1877
Fourth	648.31		1869
Fifth		.01	1867
Sixth		2.62	1869
Sixth	7,439.37		1871
Sixth	944.70		1873
Sixth	12.30		1876
NEW HAMPSHIRE.			
Second		20.22	1868
Third	13.34		1876

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D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal year ended June 30—
NEW JERSEY.			
First		$225.99	1867
Second		2,225.60	1867
Second	$2,225.60		1869
Fourth	5,798.01		1867
Fourth	.02		1871
Fifth	2,202.92		1866
Fifth		1,250.00	1867
Fifth		1,880.22	1870
NEW YORK.			
First	.99		1871
Second	11,497.02		1868
Third	57.20		1869
Third		9,382.12	1870
Fourth	1,131.82		1869
Fourth		10.50	1870
Fifth	60.50		1863
Fifth		657.14	1868
Fifth	41,092.76		1871
Sixth		436.91	1865
Sixth	4,122.91		1871
Seventh		11,733.65	1867
Eighth	65,636.46		1863
Eighth		3,408.31	1867
Eighth		298.00	1869
Eighth	111.50		1870
Ninth	.50		1869
Ninth		.12	1871
Ninth	100.00		1873
Tenth		5.00	1863
Tenth		.30	1864
Tenth	.10		1873
Eleventh	1.50		1870
Twelfth		.40	1863
Twelfth		.40	1866
Twelfth		70.00	1870
Thirteenth		3,591.44	1867
Thirteenth		15.58	1872
Fifteenth		230.00	1885
Sixteenth		1,300.00	1868
Seventeenth		35.00	1868
Seventeenth	.01		1876
Nineteenth	.01		1869
Twenty-first	3,047.95		1867
Twenty-second	103.51		1870
Twenty-third	.60		1863
Twenty-third	.01		1867
Twenty-fourth	.02		1863
Twenty-fourth		463.76	1869
Twenty-fourth		1,000.00	1871
Twenty-fourth		.70	1875
Twenty-fourth	.70		1876
Twenty-fifth		6,882.24	1865
Twenty-fifth		426.87	1867
Twenty-fifth		426.87	1875
Twenty-fifth	426.87		1876
Twenty-sixth		800.00	1869
Twenty-seventh		6,545.07	1868
Twenty-seventh		6,042.83	1870
Twenty-seventh	137.70		1872
Twenty-seventh		124.34	1874
Twenty-eighth		130.51	1863
Twenty-eighth		1,926.87	1869
Twenty-ninth	19,332.21		1866
Twenty-ninth	1.50		1869
Twenty-ninth	.50		1876
Thirtieth		227,482.13	1867
Thirtieth	31.25		1870
Thirtieth	1.40		1875
Thirty-second	77.31		1869
Thirty-second	3,859.93		1870

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal year ended June 30—
NORTH CAROLINA.			
First		$774.15	1866
First	$370.33		1874
Second	2,962.78		1876
Second	401.20		1874
Third	8,634.12		1873
Fourth	3,791.24		1869
Fourth	509.88		1876
Sixth	33.50		1873
Sixth	52.90		1875
Seventh	11.20		1869
Seventh	856.38		1877
OHIO.			
First		333.90	1867
First	.03		1873
First		.01	1876
Second		5,823.16	1867
Second	1,157.95		1869
Third		8.10	1863
Third		8,192.70	1868
Fourth	71,451.46		1863
Fourth	192,200.20		1866
Fourth	37,656.96		1867
Fourth	5,005.00		1876
Fifth	1,221.41		1869
Fifth	2,165.41		1881
Sixth	383.88		1867
Sixth	8.00		1869
Seventh	.20		1877
Eighth		10.00	1863
Eighth	15.00		1871
Ninth		87.27	1867
Tenth		9,320.16	1866
Tenth	24,923.87		1869
Eleventh		764.40	1867
Twelfth	95.88		1876
Thirteenth		.05	1875
Fourteenth	1.00		1863
Fifteenth	2,003.59		1869
Fifteenth	1,579.94		1878
Sixteenth	656.29		1869
Sixteenth	810.72		1873
Eighteenth		404.69	1870
Eighteenth	241.67		1879
Nineteenth		99.56	1863
PENNSYLVANIA.			
First		13,225.29	1866
First		.04	1868
First		2.50	1869
First	4,877.85		1870
First		23.05	1873
Third		10,500.93	1866
Third	1,042.12		1871
Fourth	219,154.70		1865
Fourth		.01	1867
Fourth	19,526.59		1869
Fifth		15,884.24	1866
Fifth		12.50	1867
Sixth		12.00	1864
Sixth		1.36	1869
Sixth	1,555.95		1873
Seventh		943.20	1865
Seventh		1,041.01	1867
Seventh	600.00		1875
Ninth	9,528.04		1863
Ninth	15,701.17		1867
Tenth	.02		1876
Eleventh		278.58	1866
Eleventh		.41	1869

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D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal year ended June 30—
PENNSYLVANIA—continued.			
Eleventh		$1.00	1873
Twelfth		.12	1869
Twelfth		.06	1867
Thirteenth		2.19	1870
Fourteenth		93,416.45	1865
Fourteenth	$97,808.82		1869
Fourteenth	.10		1877
Fifteenth	.20		1873
Sixteenth	150.60		1872
Seventeenth		14.99	1867
Eighteenth		149.90	1865
Eighteenth		3,648.95	1866
Eighteenth	43,333.43		1867
Eighteenth	42,902.73		1869
Nineteenth	916.99		1869
Nineteenth	.65		1876
Nineteenth	.02		1886
Twentieth		4,944.08	1864
Twentieth	.09		1865
Twentieth	778.09		1870
Twentieth		101.00	1875
Twenty-first		.01	1872
Twenty-second		211.71	1864
Twenty-second		55.00	1867
Twenty-second		100.00	1876
Twenty third	2,796.82		1870
Twenty-fourth	4,319.90		1869
RHODE ISLAND.			
First		.40	1863
First	.02		1874
Second		209.70	1863
Second		.02	1874
SOUTH CAROLINA.			
First	74.23		1867
First		9,433.62	1868
First	34.46		1869
First		48.50	1872
Second	5,219.15		1870
Third	231.29		1871
TENNESSEE.			
First		94.95	1871
First		39.67	1877
Second		27,172.51	1866
Second	12,864.11		1869
Third	2,203.22		1867
Third	2,939.67		1875
Fourth	18,770.08		1869
Fourth	4,165.90		1874
Fourth	134.52		1877
Fifth	1,577.82		1869
Fifth		20.00	1874
Fifth	166.95		1878
Fifth		621.45	1885
Sixth	12,249.97		1867
Sixth	5,004.79		1869
Sixth	229.72		1870
Sixth	5,240.44		1871
Sixth	5,027.52		1873
Seventh		2,082.26	1867
Seventh	1.50		1873
Seventh		534.65	1876
Eighth		136.20	1876
TEXAS.			
First	$1,610.28		1869
First	4,235.59		1873
First	.01		1875
Second	8,741.76		1869
Second	529.83		1874
Second	424.53		1875
Third		$244.03	1869
Third	4,360.91		1870
Third	984.02		1873
Third	49.36		1874
Third	478.00		1876
Fourth		1,151.50	1868
Fourth		1,973.63	1869
VERMONT.			
Second	15.90		1876
Third	17,073.38		1874
Third		1.00	1876
VIRGINIA.			
First		64,207.52	1866
First		10.00	1872
Second	1,613.64		1866
Second	43,561.26		1869
Second	.48		1878
Second	.95		1875
Third	63,647.86		1868
Third	4.00		1869
Third	2,859.10		1875
Third	338.49		1877
Fourth	19.03		1869
Fourth	2,304.56		1871
Fourth	.08		1885
Fifth	36,654.86		1869
Sixth		1,508.77	1870
Sixth	.04		1883
Sixth	.24		1884
Seventh	.50		1869
WEST VIRGINIA.			
First	105.39		1863
First		1,154.23	1867
Second	2,521.91		1867
Third	7,440.03		1867
Third		169.29	1870
Third	1.00		1871
WISCONSIN.			
First		4,000.00	1866
First		100,380.41	1870
Second		.01	1867
Second		36.30	1871
Second	36.30		1873
Third	100.00		1871
Fourth		3,125.06	1863
Fifth	1,670.93		1867
Sixth	510.88		1869
Sixth	15.07		1871

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D.—DIFFERENCES BETWEEN REPORTED

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
1	Alabama					+$11,421.04
2	Arizona					
3	Arkansas					+27,846.66
4	California	+$358.40		−$2.88		
5	Colorado					
6	Connecticut	+34,739.50				
7	Dakota					
8	Delaware	−.21				
9	District of Columbia	+86,748.08				
10	Florida					
11	Georgia					
12	Idaho					
13	Illinois	+47,810.50	+$118,709.41	+2,333.44		+9,387.04
14	Indiana	+83,606.17		−128.86		−75.97
15	Iowa	−672.18		−1,950.32	−$3,876.43	−1,037.58
16	Kansas					+156,680.59
17	Kentucky	−184,367.15		+20,061.40	+26,653.76	+14,264.52
18	Louisiana		−918.09	+1,072.45		+4,053.97
19	Maine					−2.53
20	Maryland	+49,997.06	+1,950.32	+2,515.00	−26,908.66	+24,286.06
21	Massachusetts	−539.75	+3,715.62		−750.02	−548.06
22	Michigan	+116,826.47		−.01	+17,949.41	−3,062.22
23	Minnesota					−97.77
24	Mississippi					
25	Missouri	−3.81	−875.74	−3,513.81		+457.01
26	Montana					
27	Nebraska	+81.00				−641.57
28	Nevada				+31,476.50	
29	New Hampshire					
30	New Jersey				+2,202.92	+2,696.42
31	New Mexico					
32	New York	+65,561.67	−.30	−7,319.15	+19,331.81	−243,504.44
33	North Carolina					
34	Ohio	+71,334.80			+182,880.04	+31,082.11
35	Oregon		−1,670.07	−527.56		
36	Pennsylvania	+9,528.04	−5,167.79	+124,645.24	−43,532.99	+57,911.03
37	Rhode Island	−210.10				
38	South Carolina					+74.23
39	Tennessee				−27,172.51	+12,370.93
40	Texas					
41	Utah					
42	Vermont					
43	Virginia				−62,593.88	
44	Washington	+6,897.17				
45	West Virginia	+105.39				+8,807.71
46	Wisconsin	−3,125.06			−4,000.00	+1,670.92
47	Wyoming					
	Total	+384,736.10	+115,752.36	+137,184.94	+111,664.95	+113,350.10

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AND TRUE COLLECTIONS, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—							
1868.	1869.	1870.	1871.	1872.	1873.	1874.	
+$17,132.10	+$1,259.86				+$4,026.78	+$11,895.00	1
			−$20.01				2
+7,399.64		+$1,410.44	+11,860.29		+12,363.92		3
−.93	+11,959.26	+22,440.53			+9.00		4
							5
−16,278.54	−29.00				−.12		6
							7
							8
							9
					−180.97		10
	+542.52		+5,603.81	+$31,646.38	+10,095.08		11
							12
	+1,141.53			+5,929.26	+4,752.22	−4,762.21	13
	−2,027.05	−2,236.67	+4.80				14
	+15,330.00			−122.59	−68.85		15
							16
	+96,081.13				+549.26	+326.97	17
			+2,000.00		+844.09	+.90	18
	+12,445.35				+50.56		19
	+797.01			+23,815.95	−3.96		20
−541.73	+2,324.93		−.07		+888.80		21
	+3,931.69		+456.25	+.11	−448.26	+4.60	22
		+.05		+9.25			23
		+5,763.22			−1,054.62	−73.61	24
	+4,658.51		+7,439.37		+934.70	+5,438.01	25
	+.02				−.07		26
					−6,007.92		27
							28
−29.22							29
	+2,225.60	−1,880.22	+.02				30
		+3,330.09				−699.00	31
+2,959.81	−2,220.29	−11,397.76	+44,216.54	+122.12	+100.10	−124.34	32
	+3,028.29	+2,962.78		+33.50	+8,634.12	+771.53	33
−8,192.79	+29,971.11	−404.69	+2,180.41		+810.75		34
							35
−.04	+165,470.64	+8,445.57	+1,042.12	+149.99	+1,532.10		36
							37
−9,432.62	+34.46	+5,219.15	+231.29	−48.50			38
	+38,216.80	+229.72	+5,145.49		+5,029.02	+4,145.90	39
−1,151.50	+8,134.38	+4,360.91			+5,219.61	+579.19	40
	−1.87						41
						+17,073.38	42
+63,647.86	+80,239.65	−1,598.77	+2,304.56	−10.00			43
−298.89			−4,466.08		+.05		44
		−169.29	+1.00				45
	+510.88	−100,380.41	+78.77		+36.30		46
							47
+55,221.24	+474,634.41	−63,895.35	+78,078.56	+61,525.47	+48,111.69	+34,576.32	

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D.—DIFFERENCES BETWEEN REPORTI

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—					
		1875.	1876.	1877.	1878.	1879.	1880.
1	Alabama						
2	Arizona						
3	Arkansas	—$65.99	+$304.45				
4	California		+.75				
5	Colorado		+.30				
6	Connecticut						
7	Dakota					+$7.10	
8	Delaware						
9	District of Columbia						
10	Florida						
11	Georgia						
12	Idaho						
13	Illinois	+2.04	+4,124.92				
14	Indiana		+11.04	+$0.01			
15	Iowa						
16	Kansas						
17	Kentucky		—27,253.82	+438.77			
18	Louisiana	—73.51					
19	Maine						
20	Maryland		+786.88				
21	Massachusetts	+399.96					
22	Michigan		+4.58				
23	Minnesota						
24	Mississippi	+617.13		+326.47		+7.50	
25	Missouri		+12.30	—2.00			
26	Montana						
27	Nebraska						
28	Nevada		+2.75				
29	New Hampshire		+13.34				
30	New Jersey						
31	New Mexico		—1,115.50				
32	New York	—426.17	+428.06				
33	North Carolina	+52.90	+509.88	+856.38			
34	Ohio	—.05	+5,100.88	+.20	+$1,579.94	+241.67	
35	Oregon						
36	Pennsylvania	+499.00	—99.33	+.10			
37	Rhode Island						
38	South Carolina						
39	Tennessee	+2,939.67	—670.85	+94.85	+166.95		
40	Texas	+424.54	+478.00				
41	Utah					+52.14	
42	Vermont		+14.90				
43	Virginia	+2,860.05		+338.49	+.48		
44	Washington	+.02					
45	West Virginia						
46	Wisconsin						
47	Wyoming						
	Total	+7,229.61	—17,345.45	+2,053.27	+1,747.37	+308.41	

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AND TRUE COLLECTIONS, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—							Total.	
1881.	1882.	1883.	1884.	1885.	1886.	1887.		
		+$202.50					+$45,937.28	1
							—20.01	2
							+61,119.41	3
+$44.60							+34,808.82	4
							+.30	5
							+18,440.84	6
							+7.10	7
							—.21	8
							+86,748.08	9
							—180.97	10
							+47,887.79	11
								12
							+189,428.24	13
							+79,223.47	14
							+7,602.05	15
							+156,680.59	16
							—53,245.16	17
							+6,979.81	18
						—$0.03	+12,493.35	19
							+77,249.68	20
							+4,949.70	21
							+135,662.62	22
							—88.47	23
							+5,586.09	24
		—9,202.61					+5,341.93	25
					+$12.82		+12.77	26
							—6,568.49	27
							+31,480.25	28
							—6.88	29
							+4,644.74	30
							+1,515.59	31
				—$230.00			—132,592.32	32
							+16,849.38	33
					—.01		+316,584.46	34
							—2,197.63	35
					+.02		+320,423.70	36
							—210.10	37
							—3,922.99	38
				—621.45			+39,874.52	39
							+18,045.13	40
							+50.27	41
							+17,088.28	42
		+.04	+$0.24	+.08			+85,188.80	43
							+2,132.27	44
							+8,744.81	45
							—105,208.60	46
								47
+44.60		—9,000.07	+.24	—851.37	+12.83	—.03	+1,534,540.29	

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D.—APPENDIX No. 2, SHOWING, BY COLLECTION DISTRICTS, STATES, AND TERRITORIES, THE AGGREGATE AMOUNT OF INTERNAL REVENUE (INCLUDED IN TABLE D) RETURNED DIRECTLY TO THE OFFICE OF THE COMMISSIONER, BY BANKS, INSURANCE, RAILROAD, CANAL, AND TURNPIKE COMPANIES, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1867. (THESE TAXES WERE ALL PAID BEFORE THE CONSOLIDATION OF DISTRICTS WAS COMMENCED. THE DISTRICTS ARE THEREFORE GIVEN AS THEY WERE NUMBERED JUNE 30, 1867.)

COLLECTION DISTRICTS.	Amount collected.
ALABAMA.	
First	$31, 246. 89
Second	2, 873. 47
Third	668. 86
Total	34, 789. 22
ARKANSAS.	
First	23. 87
Second	.....
Third	.....
Total	23. 87
CALIFORNIA.	
First	329, 398. 12
Second	469. 16
Third	1, 230. 06
Fourth	16, 016. 84
Fifth	3, 583. 75
Total	350, 697. 93
CONNECTICUT.	
First	755, 531. 32
Second	424, 241. 63
Third	285, 047. 07
Fourth	264, 927. 34
Total	1, 729, 747. 36
GEORGIA.	
First	4, 483. 11
Second	19, 155. 39
Third	4, 380. 13
Fourth	.....
Total	28, 018. 63
ILLINOIS.	
First	880, 271. 48
Second	18, 586. 07
Third	15, 391. 06
Fourth	18, 018. 84
Fifth	28, 911. 07
Sixth	13, 686. 17
Seventh	9, 137. 52
Eighth	53, 414. 34
Ninth	6, 229. 70
Tenth	28, 981. 55
Eleventh	2, 439. 11
Twelfth	19, 223. 72
Thirteenth	9, 788. 69
Total	1, 104, 079. 32
INDIANA.	
First	69, 630. 65
Second	81, 606. 80
Third	53, 366. 23
Fourth	15, 825. 86
Fifth	52, 638. 39
Sixth	154, 780. 77
Seventh	110, 402. 18
Eighth	40, 715. 33
Ninth	37, 475. 85
INDIANA—continued.	
Tenth	$35, 382. 84
Eleventh	3, 873. 57
Total	645, 698. 47
IOWA.	
First	67, 016. 43
Second	36, 711. 63
Third	54, 457. 09
Fourth	15, 825. 95
Fifth	16, 808. 19
Sixth	1, 374. 49
Total	192, 193. 77
KENTUCKY.	
First	76, 257. 43
Second	25, 465. 28
Third	456, 082. 76
Fourth	234, 038. 22
Fifth	49, 226. 63
Sixth	9, 440. 68
Seventh	428. 95
Eighth	239. 01
Ninth	51. 66
Total	851, 230. 62
LOUISIANA.	
First	350, 108. 74
Second	.....
Third	1, 955. 47
Total	352, 064. 21
MAINE.	
First	249, 396. 46
Second	66, 712. 06
Third	117, 501. 58
Fourth	70, 122. 33
Fifth	48, 307. 34
Total	552, 129. 76
MARYLAND.	
First	28, 850. 22
Second	3, 800. 68
Third	1, 001, 230. 63
Fourth	107, 896. 38
Fifth	11, 043. 41
Total	1, 152, 881. 32
MASSACHUSETTS.	
First	403, 723. 33
Second	173, 976. 49
Third	2, 888, 547. 96
Fourth	274, 150. 30
Fifth	302, 379. 39
Sixth	174, 378. 50
Seventh	242, 885. 26
Eighth	248, 481. 81
Ninth	189, 346. 10
Tenth	278, 327. 18
Total	5, 176, 196. 32

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D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

COLLECTION DISTRICTS.	Amount collected.
MICHIGAN.	
First	$107,397.51
Second	8,727.45
Third	15,553.75
Fourth	7,516.63
Fifth	14,487.54
Sixth	16,463.41
Total	170,146.29
MINNESOTA.	
First	6,654.87
Second	27,589.02
Total	34,243.89
MISSISSIPPI.	
First	
Second	
Third	
Total	
MISSOURI.	
First	501,037.20
Second	27,184.42
Third	47,364.23
Fourth	7,756.40
Fifth	963.66
Sixth	12,336.79
Total	596,642.70
NEW HAMPSHIRE.	
First	139,498.65
Second	175,013.00
Third	56,452.57
Total	370,964.22
NEW JERSEY.	
First	79,796.86
Second	162,153.87
Third	223,506.09
Fourth	74,718.61
Fifth	571,373.27
Total	1,111,548.70
NEW YORK.	
First	28,829.31
Second	57,676.72
Third	414,276.45
Fourth	1,196,200.95
Fifth	378,876.33
Sixth	408,007.59
Seventh	152,392.24
Eighth	203,216.02
Ninth	48,731.90
Tenth	87,877.16
Eleventh	119,783.63
Twelfth	234,613.09
Thirteenth	80,762.93
Fourteenth	681,574.66
Fifteenth	255,611.31
Sixteenth	24,986.10
Seventeenth	47,070.90
Eighteenth	108,786.55
Nineteenth	104,429.38
Twentieth	156,912.77
Twenty-first	129,509.72
Twenty-second	106,709.72
NEW YORK—continued.	
Twenty-third	$151,990.41
Twenty-fourth	120,275.91
Twenty-fifth	56,666.80
Twenty-sixth	81,192.77
Twenty-seventh	52,596.37
Twenty-eighth	212,753.26
Twenty-ninth	49,001.03
Thirtieth	355,882.41
Thirty-first	65,392.15
Thirty-second	6,800,663.60
Total	12,973,250.23
NORTH CAROLINA.	
First	
Second	80.39
Third	326.19
Fourth	
Fifth	
Sixth	
Seventh	
Total	406.58
OHIO.	
First	344,020.83
Second	91,412.23
Third	110,538.67
Fourth	85,136.06
Fifth	5,953.25
Sixth	15,917.39
Seventh	147,630.08
Eighth	33,606.83
Ninth	55,009.71
Tenth	44,510.88
Eleventh	36,081.21
Twelfth	54,701.60
Thirteenth	37,915.80
Fourteenth	24,302.25
Fifteenth	27,053.48
Sixteenth	28,435.45
Seventeenth	62,533.63
Eighteenth	683,579.93
Nineteenth	43,868.07
Total	1,932,206.75
PENNSYLVANIA.	
First	2,979,561.10
Second	198,140.02
Third	75,386.04
Fourth	50,800.48
Fifth	33,322.17
Sixth	94,707.11
Seventh	85,197.69
Eighth	56,072.55
Ninth	140,151.15
Tenth	131,397.05
Eleventh	234,915.27
Twelfth	82,492.42
Thirteenth	21,604.66
Fourteenth	125,798.76
Fifteenth	142,254.01
Sixteenth	53,710.99
Seventeenth	13,596.61
Eighteenth	68,689.80
Nineteenth	46,708.25
Twentieth	160,514.00
Twenty-first	15,209.65
Twenty-second	874,286.37

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D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

COLLECTION DISTRICTS.	Amount collected.
PENNSYLVANIA—continued.	
Twenty-third	$51,490.02
Twenty-fourth	42,395.87
Total	5,778,402.04
RHODE ISLAND.	
First	867,458.57
Second	75,963.84
Total	943,422.41
SOUTH CAROLINA.	
First	
Second	255.48
Third	
Total	255.48
TENNESSEE.	
First	40,773.65
Second	87,043.49
Third	
Fourth	
Fifth	
Sixth	
Seventh	
Eighth	
Total	127,817.14
TEXAS.	
First	2,841.70
Second	
Third	181.34
Fourth	
Total	3,023.04
VERMONT.	
First	$156,478.48
Second	110,833.29
Third	103,084.18
Total	370,395.95
VIRGINIA.	
First	24,649.13
Second	1,128.69
Third	3,668.04
Fourth	1,222.87
Fifth	456.02
Sixth	420.76
Seventh	
Eighth	
Total	31,545.51
WEST VIRGINIA.	
First	73,925.86
Second	18,678.07
Third	2,173.74
Total	94,777.67
WISCONSIN.	
First	110,668.37
Second	35,788.93
Third	7,369.76
Fourth	19,664.08
Fifth	8,561.17
Sixth	13,718.39
Total	195,770.70

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D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

STATES AND TERRITORIES.	Amount collected.	STATES AND TERRITORIES.	Amount collected.
Alabama	$34,789.22	Missouri	$596,642.70
Arizona	.....	Montana	382.16
Arkansas	23.87	Nebraska	3,851.80
California	350,697.93	Nevada	6,753.42
Colorado	5,379.21	New Hampshire	370,964.22
Connecticut	1,729,747.36	New Jersey	1,111,548.70
Dakota	.....	New Mexico	.....
Delaware	133,716.98	New York	12,973,250.23
District of Columbia	105,782.56	North Carolina	406.58
Florida	.....	Ohio	1,932,206.75
Georgia	28,018.63	Oregon	3,491.91
Idaho	.....	Pennsylvania	5,778,402.04
Illinois	1,104,079.32	Rhode Island	943,422.41
Indiana	645,698.47	South Carolina	255.48
Iowa	192,193.77	Tennessee	127,817.14
Kansas	19,384.73	Texas	3,023.04
Kentucky	851,230.62	Utah	489.86
Louisiana	352,064.21	Vermont	370,395.95
Maine	552,129.76	Virginia	31,545.51
Maryland	1,152,881.32	Washington	.....
Massachusetts	5,176,196.32	West Virginia	94,777.67
Michigan	170,146.29	Wisconsin	195,770.70
Minnesota	34,243.89		
Mississippi	.....	Total	37,183,802.73

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E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF

[Articles and occupations marked thus (a), against which no collections or comparatively small col-
under more

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30—		
		1863.	1864.	1865.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.			
	Spirits.			
1	Spirits distilled from whatever materials	$3, 229, 990. 79	$28, 431, 797. 83	$3, 862, 820. 66
2	Spirits distilled from materials other than grapes (a)			10, 679, 462. 14
3	Spirits distilled from apples, peaches, or grapes (a)			12, 605. 23
4	Spirits distilled from materials other than apples, peaches, or grapes (a)			1, 453, 418. 86
5	Wine, in imitation of champagne, etc			8, 477. 08
6	Distilleries, per diem tax on			
7	Distillers (special tax)	38, 632. 31	49, 022. 41	59, 897. 57
8	Rectifiers and compounders of liquors (special tax)	45, 993. 79	58, 828. 28	48, 781. 52
9	Retail liquor dealers (special tax)	1, 477, 753. 54	1, 612, 736. 25	2, 205, 866. 38
10	Wholesale liquor dealers (special tax)	384, 160. 07	176, 764. 76	400, 692. 91
11	Manufacturers of stills (special tax) (a)			
12	Stills or worms manufactured (special tax) (a)			
13	Stamps for distilled spirits intended for export			
14	distillery warehouse			
15	for rectified spirits			
16	wholesale liquor dealers			
17	for stock on hand			
18	Gaugers' fees in excess of $250 per month			
19	Stamps, special bonded warehouse			
20	special bonded warehouse (rewarehousing)			
21	for imported spirits			
22	Interest on tax upon spirits			
	Total	5, 176, 530. 50	30, 329, 149. 53	18, 731, 422. 45
	Tobacco.			
23	Cigars and cheroots	476, 589. 29	1, 255, 424. 79	3, 072, 476. 56
24	Cigarettes			14, 944. 95
25	Manufacturers of cigars (special tax) (a)			
26	Snuff	34, 466. 18	240, 934. 24	283, 351. 92
27	Tobacco of all descriptions	2, 578, 972. 43	7, 086, 624. 74	8, 017, 020. 63
28	Stamps for tobacco or snuff intended for export			
29	Stamps for cigars intended for export			
30	Dealers in leaf-tobacco not over 25,000 pounds (special tax) (a)			
31	in leaf-tobacco (special tax) (a)			
32	retail, in leaf-tobacco (special tax) (a)			
33	in manufactured tobacco (special tax)	7, 592. 57	9, 055. 21	13, 579. 64
34	Manufacturers of tobacco (special tax) (a)			
35	Peddlers of tobacco (special tax) (a)			
36	Collections relating to tobacco, not otherwise herein provided for			
	Total	3, 097, 620. 47	8, 592, 008. 98	11, 401, 373. 10
	Fermented liquors.			
37	Fermented liquors	1, 558, 083. 41	2, 223, 719. 73	3, 657, 181. 06
38	Brewers (special tax)	70, 850. 41	66, 289. 41	77, 747. 00
39	Retail dealers in malt liquors (special tax) (a)			
40	Wholesale dealers in malt liquors (special tax) (a)			
	Total	1, 628, 933. 82	2, 290, 009. 14	3, 734, 928. 06
	Oleomargarine.			
41	Oleomargarine			
42	Manufacturers of oleomargarine (special tax)			
43	Retail dealers in oleomargarine (special tax)			
44	Wholesale dealers in oleomargarine (special tax)			
	Total			

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INTERNAL REVENUE, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1888.

[Collections appear in the early years named in this table, were taxed in those years, but were reported under general heads.]

FISCAL YEAR ENDED JUNE 30—						
1866.	1867.	1868.	1869.	1870.	1871.	
.....	.....	.....	.....	.....	.....	1
.....	.....	.....	.....	.....	.....	2
$283, 499. 84	$868, 145. 03	$871, 638. 24	$510, 111. 57	$611, 914. 91	$1, 236, 005. 67	3
29, 198, 578. 15	28, 296, 264. 31	13, 419, 092. 74	33, 225, 212. 11	38, 633, 184. 13	29, 921, 308. 48	4
14, 501. 64	2, 760. 63	4, 119. 95	565. 60	11. 50	.....	5
.....	.....	.....	1, 319, 911. 89	2, 127, 506. 30	1, 901, 602. 98	6
191, 534. 37	231, 777. 86	196, 057. 37	4, 030, 683. 33	6, 493, 974. 15	5, 683, 077. 31	7
61, 300. 91	80, 470. 06	87, 770. 28	655, 133. 19	1, 054, 241. 64	959, 800. 18	8
2, 867, 225. 59	2, 966, 683. 73	3, 242, 915. 31	3, 047, 754. 35	3, 577, 874. 90	3, 651, 484. 73	9
801, 581. 32	1, 096, 850. 10	834, 037. 01	1, 676, 690. 80	2, 253, 030. 25	2, 151, 281. 06	10
.....	.....	.....	2, 716. 65	2, 388. 15	1, 927. 49	11
.....	.....	.....	7, 760. 00	5, 260. 00	3, 240. 00	12
.....	.....	.....	.....	.....	.....	13
.....	.....	.....	192, 229. 00	305, 509. 75	249, 699. 60	14
.....	.....	.....	143, 085. 50	375, 274. 25	374, 723. 00	15
.....	.....	.....	149, 206. 75	141, 429. 25	134, 005. 00	16
.....	.....	.....	65, 341. 00	.....	.....	17
.....	.....	.....	44, 829. 12	24, 494. 97	13, 693. 20	18
.....	.....	.....	.....	.....	.....	19
.....	.....	.....	.....	.....	.....	20
.....	.....	.....	.....	.....	.....	21
.....	.....	.....	.....	.....	.....	22
33, 268, 171. 82	33, 542, 951. 72	18, 655, 630. 90	45, 071, 230. 86	55, 606, 094. 15	46, 281, 848. 10	
3, 474, 438. 94	b3, 661, 984. 39	b2, 951, 675. 26	4, 957, 679. 67	5, 697, 353. 87	6, 569, 568. 02	23
1, 797. 92	.....	.....	3, 273. 00	21, 426. 17	28, 605. 22	24
.....	.....	.....	81, 022. 57	124, 606. 50	142, 192. 40	25
696, 173. 80	798, 364. 69	745, 308. 24	525, 583. 87	373, 784. 52	427, 017. 96	26
12, 339, 921. 98	15, 245, 477. 81	14, 947, 107. 53	16, 845, 479. 77	23, 926, 698. 90	25, 133, 521. 71	27
.....	.....	.....	18, 192. 50	48, 097. 50	66, 147. 00	28
.....	.....	.....	.....	.....	.....	29
.....	.....	.....	.....	.....	.....	30
.....	.....	.....	115, 596. 53	200, 205. 54	221, 661. 98	31
.....	.....	.....	.....	.....	.....	32
16, 675. 24	59, 321. 52	86, 004. 29	851, 799. 94	929, 892. 64	970, 017. 96	33
.....	.....	.....	32, 079. 72	28, 642. 24	20, 174. 93	34
.....	.....	.....	.....	.....	.....	35
.....	.....	.....	.....	.....	.....	36
16, 531, 007. 83	19, 765, 148. 41	18, 730, 095. 32	23, 430, 707. 57	31, 350. 707. 88	33, 578, 907. 18	
5, 115, 140. 49	5, 819, 345. 49	5, 685, 663. 70	5, 866, 400. 98	6, 081, 520. 54	7, 159, 740. 20	37
105, 412. 23	238, 155. 14	270, 205. 22	233, 478. 56	237, 606. 36	229, 761. 62	38
.....	.....	.....	.....	.....	.....	39
.....	.....	.....	.....	.....	.....	40
5, 220, 552. 72	6, 057, 500. 63	5, 955, 868. 92	6, 099, 879. 54	6, 319, 126. 90	7, 389, 501. 82	
.....	.....	.....	.....	.....	.....	41
.....	.....	.....	.....	.....	.....	42
.....	.....	.....	.....	.....	.....	43
.....	.....	.....	.....	.....	.....	44
.....	.....	.....	.....	.....	.....	

b Cigarettes were taxed in 1867 and 1868 at the same rates as cigars, and were returned with them.

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E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30—		
		1872.	1873.	1874.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
	Spirits.			
1	Spirits distilled from whatever materials			
2	Spirits distilled from materials other than grapes (a)			
3	Spirits distilled from apples peaches, or grapes (a)	$544, 848. 83	$2, 014, 645. 60	$536, 681. 41
4	Spirits distilled from materials other than apples, peaches, or grapes (a)	32, 572, 940. 16	41, 116, 419. 18	43, 270, 412. 29
5	Wine, in imitation of champagne, etc	20. 00	3, 531. 90	151. 00
6	Distilleries, per diem tax on	2, 010, 986. 53	472, 480. 09	79, 750. 17
7	Distillers (special tax)	6, 489, 786. 01	1, 659, 298. 42	
8	Rectifiers and compounders of liquors (special tax)	955, 704. 91	459, 423. 87	287, 825. 92
9	Retail liquor dealers (special tax)	4, 028, 604. 93	5, 016, 904. 10	4, 321, 505. 35
10	Wholesale liquor dealers (special tax)	2, 065, 563. 63	936, 106. 61	596, 555. 45
11	Manufacturers of stills (special tax) (a)	1, 391. 66	1, 393. 26	945. 01
12	Stills or worms manufactured (special tax) (a)	4, 260. 00	3, 280. 00	2, 560. 00
13	Stamps for distilled spirits intended for export		7, 081. 50	12, 795. 50
14	distillery warehouse	290, 264. 00	148, 418. 80	116, 909. 30
15	for rectified spirits	367, 424. 00	186, 100. 60	156, 730. 80
16	wholesale liquor dealers	139, 602. 75	73, 767. 00	61, 327. 65
17	for stock on hand			
18	Gaugers' fees in excess of $250 per month	4, 118. 95	520. 85	
19	Stamps, special bonded warehouse			
20	special bonded warehouse (rewarehousing)			
21	for imported spirits			
22	Interest on tax upon spirits			
	Total	49, 475, 516. 36	52, 099, 371. 78	49, 444, 089. 85
	Tobacco.			
23	Cigars and cheroots	7, 535, 074. 61	8, 899, 732. 98	9, 289, 896. 49
24	Cigarettes	31, 082. 25	40, 658. 50	43, 695. 75
25	Manufacturers of cigars (special tax) (a)	161, 766. 79	153, 223. 07	149, 036. 58
26	Snuff	497, 092. 49	1, 082, 048. 60	1, 038, 445. 92
27	Tobacco of all descriptions	24, 073, 683. 10	22, 315, 809. 62	20, 900, 509. 67
28	Stamps for tobacco or snuff intended for export	53, 576. 25	5, 594. 60	6, 735. 40
29	Stamps for cigars intended for export			
30	Dealers in leaf-tobacco not over 25,000 pounds (special tax) a)			
31	in leaf-tobacco (special tax) (a)	260, 487. 62	110, 514. 60	106, 304. 36
32	retail, in leaf-tobacco (special tax) (a)		8, 003. 14	9, 687. 52
33	in manufactured tobacco (special tax)	1, 102, 357. 89	1, 663, 552. 02	1, 641, 937. 79
34	Manufacturers of tobacco (special tax) (a)	21, 049. 52	11, 868. 20	11, 578. 76
35	Peddlers of tobacco (special tax) (a)		50, 694. 96	44, 671. 30
36	Collections relating to tobacco, not otherwise herein provided for		44, 602. 80	376. 08
	Total	33, 736, 170. 52	34, 386, 303. 09	33, 242, 875. 62
	Fermented liquors.			
37	Fermented liquors	8, 009, 969. 72	8, 910, 823. 83	8, 880, 829. 68
38	Brewers (special tax)	248, 528. 74	304, 650. 21	245, 212. 47
39	Retail dealers in malt liquors (special tax) (a)		85, 976. 26	147, 294. 74
40	Wholesale dealers in malt liquors (special tax) (a)		23, 487. 54	31, 342. 83
	Total	8, 258, 498. 46	9, 324, 937. 84	9, 304, 679. 72
	Oleomargarine.			
41	Oleomargarine			
42	Manufacturers of oleomargarine (special tax)			
43	Retail dealers in oleomargarine (special tax)			
44	Wholesale dealers in oleomargarine (special tax)			
	Total			

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GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—						
1875.	1876	1877.	1878.	1879.	1880.	
.....	.....	.....	.....	.....	.....	1
.....	.....	.....	.....	.....	.....	2
$1, 265, 896. 46	$592, 166. 59	$1, 373, 255. 73	$992, 634. 58	$919, 099. 74	$905, 201. 75	3
45, 612, 041. 64	50, 798, 323. 84	51, 298, 035. 61	44, 633, 898. 48	46, 790. 364. 50	55, 013, 917. 43	4
18. 00	.....	.....	.....	.....	.....	5
15, 327. 82	.....	.....	.....	.....	.....	6 7
249, 591. 11	252, 241. 96	219, 291. 79	210, 068. 70	160, 123. 21	172, 004. 60	8
4, 686, 393. 77	3, 991, 945. 06	3, 840, 469. 09	3, 875, 973. 26	3, 903, 036. 24	4, 172, 283. 85	9
534, 839. 20	504, 029. 93	449, 729. 03	434, 708. 35	409, 115. 56	406, 526. 72	10
1, 837. 92	1, 183. 35	1, 277. 18	1, 068. 77	1, 315. 86	1, 787. 53	11
2, 890. 00	2, 500. 00	2, 209. 29	1, 980. 00	2, 210. 00	4, 360. 00	12
782. 60	1, 805. 10	4, 598. 60	6, 890. 50	17, 212. 20	19, 743. 60	13
102, 483. 30	96, 411. 10	106, 263. 40	101, 494. 90	126, 374. 50	149, 505. 00	14
148, 283. 80	131, 703. 80	130, 903. 50	120, 469. 00	122, 503. 20	133, 193. 70	15
61, 695. 50	54, 054. 40	43, 396. 50	41, 021. 90	43, 804. 90	47, 339. 10	16
.....	.....	.....	.....	.....	.....	17
.....	.....	.....	.....	.....	.....	18
.....	.....	.....	294. 10	225. 30	364. 90	19
.....	.....	.....	.....	.....	1. 00	20
.....	.....	.....	.....	.....	285. 20	21
.....	.....	.....	313. 26	74, 899. 48	158, 994. 41	22
52, 661, 991. 12	56, 426, 365. 13	57, 469, 429. 72	50, 420, 815. 80	52, 570, 284. 69	61, 185, 508. 79	
10, 140, 384. 11	10, 969, 787. 28	10, 799, 459. 20	11, 430, 144. 60	12, 115, 468. 29	14, 206, 819. 49	23
65, 443. 42	135, 485. 17	261, 818. 95	289, 081. 79	416, 984. 43	715, 269. 39	24
156, 728. 92	153, 075. 26	154, 621. 64	157, 736. 34	150, 946. 73	143, 710. 34	25
1, 067, 033. 03	1, 061, 467. 64	1, 095, 695. 52	1, 063, 714. 22	902, 135. 35	634, 609. 34	26
24, 139, 726. 48	25, 694, 312. 56	27, 053, 072. 38	25, 320, 158. 08	24, 703, 874. 90	21, 170, 154. 40	27
6, 981. 26	6, 694. 30	8, 009. 60	7, 002. 60	7, 863. 90	6, 568. 30	28
.....	.....	.....	.....	.....	54. 10	29
.....	.....	.....	.....	.....	.....	30
85, 582. 51	109, 650. 45	95, 089. 15	95, 711. 73	87, 048. 35	88, 329. 10	31
6, 645. 82	3, 312. 51	2, 333. 34	4, 931. 52	3, 224. 37	2, 080. 39	32
1, 596, 460. 95	1, 616, 318. 85	1, 595, 225. 40	1, 679, 617. 60	1, 705, 720. 20	1, 864, 422. 41	33
9, 825. 53	10, 169. 89	8, 749. 81	10, 756. 89	10, 488. 50	9, 422. 37	34
40, 627. 91	35, 066. 50	32, 471. 93	32, 899. 30	31, 247. 63	28, 700. 45	35
22. 00	.....	.....	.....	.....	.....	36
37, 303, 461. 88	39, 795, 339. 91	41, 106, 546. 92	40, 091, 754. 67	40, 135, 002. 65	38, 870, 140. 08	
8, 743, 744. 62	9, 159, 675. 95	9, 074, 305. 93	9, 473, 360. 70	10, 270, 352. 83	12, 346, 077. 26	37
226, 423. 44	222, 553. 68	216, 681. 10	212, 802. 77	202, 779. 61	201, 395. 97	38
141, 622. 46	154, 236. 21	147, 801. 03	191, 595. 26	191, 765. 41	179, 043. 99	39
32, 213. 89	34, 814. 82	42, 001. 11	59, 293. 05	64, 422. 23	103, 285. 62	40
9, 144, 004. 41	9, 571, 280. 66	9, 480, 789. 17	9, 937, 051. 78	10, 729, 320. 08	12, 829, 802. 84	
.....	.....	.....	.....	.....	.....	41
.....	.....	.....	.....	.....	.....	42
.....	.....	.....	.....	.....	.....	43
.....	.....	.....	.....	.....	.....	44
.....	.....	.....	.....	.....	.....	

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E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30—		
		1881.	1882.	1883.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
	Spirits.			
1	Spirits distilled from whatever materials	.....	.....	.....
2	Spirits distilled from materials other than grapes (*a*)	.....	.....	.....
3	Spirits distilled from apples, peaches, or grapes (*a*)	$1, 531, 075. 83	$1, 095, 164. 60	$1 127, 950. 25
4	Spirits distilled from materials other than apples, peaches, or grapes (*a*)	60, 683, 051. 73	63, 683, 592. 37	67, 957, 906. 48
5	Wine, in imitation of champagne, etc	.....	.....	.....
6	Distilleries, per diem tax on	}	.....	.....
7	Distillers (special tax)			
8	Rectifiers and compounders of liquors (special tax)	170, 145. 99	184, 483. 67	189, 909. 12
9	Retail liquor dealers (special tax)	4, 322, 298. 21	4, 455, 355. 55	4, 624, 587. 77
10	Wholesale liquor dealers (special tax)	418, 813. 68	439, 018. 86	455, 915. 51
11	Manufacturers of stills (special tax) (*a*)	2, 516. 67	1, 410. 03	1, 169. 43
12	Stills or worms manufactured (special tax) (*a*)	6, 880. 00	4, 783. 00	4, 620. 00
13	Stamps for distilled spirits intended for export	18, 470. 80	9, 660. 10	7, 434. 00
14	distillery warehouse	676. 50	.....	.....
15	for rectified spirits	3. 40	.....	.....
16	wholesale liquor dealers	9. 90	.....	.....
17	for stock on hand	.....	.....	.....
18	Gaugers' fees in excess of $250 per month	.....	.....	.....
19	Stamps, special bonded warehouse	.....	.....	.....
20	special bonded warehouse (rewarehousing)	.....	.....	.....
21	for imported spirits	. 30	.....	.....
22	Interest on tax upon spirits	81. 87	.....	. 64
	Total	67, 153, 974. 88	69, 873, 408. 18	74, 368, 775. 20
	Tobacco.			
23	Cigars and cheroots	16, 095, 724. 78	18, 245, 852. 37	16, 895, 215. 15
24	Cigarettes	992, 981. 22	972, 570. 10	929, 974. 73
25	Manufacturers of cigars (special tax) (*a*)	142, 273. 02	14 859. 66	96, 899. 00
26	Snuff	689, 183. 03	7. 8, 650. 87	796, 023. 82
27	Tobacco of all descriptions	22, 833, 287. 60	25, 033, 741. 97	22, 136, 402. 53
28	Stamps for tobacco or snuff intended for export	6, 767. 30	6, 419. 80	852. 00
29	Stamps for cigars intended for export	85. 10	134. 60	24. 00
30	Dealers in leaf-tobacco not over 25,000 pounds (special tax) (*a*)	4, 547. 44	6, 338. 97	5, 585. 97
31	in leaf-tobacco (special tax) (*a*)	76, 906. 76	76, 309. 15	48, 032. 48
32	retail, in leaf-tobacco (special tax) (*a*)	1, 645. 83	1, 937. 51	916. 67
33	in manufactured tobacco (special tax)	1, 976, 071. 55	2, 094, 536. 21	1, 233, 812. 93
34	Manufacturers of tobacco (special tax) (*a*)	9, 169. 55	8, 762. 48	5, 697. 88
35	Peddlers of tobacco (special tax) (*a*)	26, 258. 13	22, 875. 22	14, 813. 63
36	Collections relating to tobacco, not otherwise herein provided for	.....	.....	.....
	Total	42, 854, 991. 31	47, 391, 988. 91	42, 104, 249. 79
	Fermented liquors.			
37	Fermented liquors	13, 237, 700. 63	15, 690, 678. 54	16, 426, 050. 11
38	Brewers (special tax)	195, 308. 52	195, 824. 31	184, 885. 49
39	Retail dealers in malt liquors (special tax) (*a*)	162, 739. 30	157, 013. 57	156, 496. 22
40	Wholesale dealers in malt liquors (special tax) (*a*)	104, 492. 76	120, 404. 00	133, 183. 98
	Total	13, 700, 241. 21	16, 153, 920. 42	16, 900, 615. 81
	Oleomargarine.			
41	Oleomargarine	.....	.....	.....
42	Manufacturers of oleomargarine (special tax)	.....	.....	.....
43	Retail dealers in oleomargarine (special tax)	.....	.....	.....
44	Wholesale dealers in oleomargarine (special tax)	.....	.....	.....
	Total	.....	.....	.....

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GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—					Total.	
1884.	1885.	1886.	1887.	1888.		
.....	.....	.....	.....	.....	$35, 524, 609. 28	1
.....	.....	.....	.....	.....	10, 679, 462. 14	2
$1, 623, 350. 85	$1, 321, 897. 58	$1, 400, 394. 48	$1, 090, 379. 07	$799, 296. 19	22, 927, 260. 13	3
70, 681, 860. 48	60, 920, 324. 39	62, 365, 825. 13	59, 551, 972. 59	63, 609, 641. 18	1, 094, 657, 586. 26	4
.....	.....	.....	.....	.....	34, 157. 30	5
.....	.....	.....	.....	.....	7, 832, 487. 79	6
					25, 128, 819. 10	7
183, 872. 92	167, 930. 23	178, 650. 17	176, 600. 12	.....	7, 438, 395. 84	8
4, 597, 139. 33	4, 641, 783. 99	4, 714, 735. 18	4, 587, 268. 21	168, 316. 70	98, 101, 619. 66	9
448, 810. 51	415, 503. 49	418, 406. 24	416, 304. 06	4, 331, 040. 99	19, 517, 144. 79	10
1, 241. 67	1, 194. 20	1, 102. 90	860. 86	892, 129. 08	29, 868. 36	11
2, 920. 00	2, 665. 45	3, 000. 00	2, 860. 00	1, 143. 77	71, 987. 74	12
16, 159. 50	39, 909. 30	10, 151. 90	3, 076. 20	2, 410. 00	177, 899. 90	13
.....	.....	.....	.....	2, 188. 50	1, 986, 238. 55	14
.....	.....	.....	.....	.....	2, 390, 398. 55	15
.....	.....	.....	.....	.....	990, 570. 60	16
.....	.....	.....	.....	.....	65, 341. 00	17
.....	.....	.....	.....	.....	87, 657. 09	18
.....	.....	.....	.....	.....	884. 30	19
.....	.....	.....	.....	.....	1. 00	20
.....	.....	.....	.....	.....	285. 50	21
.....	.....	.....	.....	.....	234, 239. 66	22
76, 905, 385. 26	67, 511, 208. 63	69, 092, 266. 00	65, 829, 321. 71	69, 306, 166 41	1, 327, 876, 909. 54	
10, 268, 805. 27	10, 077, 287. 50	10, 532, 804. 05	11, 364, 916. 33	11, 534, 179. 95	232, 618, 743. 24	23
454, 409. 01	529, 535. 88	655, 569. 55	792, 279. 60	931, 363. 05	8, 328, 250. 05	24
97, 962. 19	105, 139. 81	108, 695. 45	113, 340. 00	116, 398. 09	2, 647, 234. 36	25
448, 211. 58	508, 943. 52	493, 283. 80	524, 942. 26	594, 959. 13	17, 343, 424. 54	26
13, 488, 947. 41	13, 953, 410. 31	14, 834, 095. 42	15, 995, 019. 46	16, 154, 049. 05	485, 914, 240. 39	27
.....	.....	.....	.....	.....	255, 502. 25	28
.....	.....	.....	.....	.....	297. 80	29
5, 091. 58	5, 235. 56	4, 896. 70	4, 685. 39	4, 343. 04	40, 724. 65	30
43, 156. 76	47, 846. 48	48, 916. 43	46, 768. 24	40, 384. 04	2, 004, 592. 26	31
347. 48	270. 83	62. 50	437. 51	218. 75	46, 055. 69	32
1, 136, 788. 20	1, 159, 897. 78	1, 208, 529. 17	1, 245, 412. 65	1, 268, 294. 89	28, 732, 892. 90	33
5, 117. 49	5, 320. 25	5, 575. 85	5, 563. 75	5, 125. 00	235, 138. 11	34
14, 465. 01	14, 200. 56	14, 933. 61	14, 701. 94	13, 116. 53	431, 744. 61	35
.....	.....	.....	.....	.....	45, 000. 88	36
26, 062, 390. 98	26, 407, 088. 48	27, 907, 362. 53	30, 108, 067. 13	30, 662, 431. 52	778, 643, 841. 73	
17, 573, 722. 88	17, 747, 006. 11	19, 157, 612. 87	21, 397, 411. 79	22, 829, 202. 90	272, 075, 321. 95	37
187, 988. 82	183, 561. 67	186, 928. 89	187, 352. 24	175, 164. 66	5, 107, 548. 54	38
182, 297. 89	161, 338. 56	169, 502. 56	177, 148. 13	148, 295. 99	2, 554, 167. 59	39
140, 944. 52	138, 875. 69	162, 686. 97	170, 275. 33	171, 554. 93	1, 533, 279. 27	40
18, 084, 954. 11	18, 230, 782. 03	19, 676, 731. 29	21, 922, 187. 49	23, 324. 218. 48	281, 270, 317. 35	
.....	.....	.....	435, 924. 04	653, 355. 10	1, 089, 279. 14	41
.....	.....	.....	31, 700. 00	17, 150. 00	48, 850. 00	42
.....	.....	.....	154, 924. 00	123, 258. 54	278, 182. 54	43
.....	.....	.....	101, 400. 00	70, 376. 24	171, 776. 24	44
.....	.....	.....	723, 948. 04	864, 139. 88	1, 588, 087. 92	

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E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30—		
		1863.	1864.	1865.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
	Bank circulation.			
45	Bank circulation	.....	$2, 056, 996. 30	$1, 993, 661. 84
46	circulation over 90 per cent. of capital	.....	.....	.....
47	Banks, on amount of notes of persons, etc., paid out	.....	.....	.....
	Total	.....	2, 056, 996. 30	1, 993, 661. 84
	Penalties, etc.			
48	Unassessed penalties	$27, 170. 14	185, 224. 94	326, 131. 23
49	Penalties upon unstamped instruments	.....	.....	.....
50	United States' share of penalties recovered by suits	.....	.....	75, 020. 68
51	Penalties received on compromises	.....	.....	111, 355. 45
52	Interest	.....	.....	5, 120. 05
53	Costs	.....	.....	.....
54	Fines, penalties, etc., reported by United States officers other than collectors	.....	8, 375. 54	2, 735. 29
	Total	27, 170. 14	193, 600. 48	520, 362. 70
	Total receipts from articles and occupations now taxable, including penalties	9, 930, 254. 93	43, 461, 854. 43	36, 381, 748. 15
	COLLECTIONS UNDER REPEALED LAWS. *a*			
55	Manufactures and products	16, 524, 989. 24	36, 222, 716. 67	73, 318, 450. 37
56	Gross receipts	1, 661, 273. 51	3, 426, 446. 32	9, 853, 377. 12
57	Sales	64, 003. 87	141, 231. 58	4, 062, 243. 54
58	Special taxes not elsewhere enumerated	4, 799, 195. 73	5, 205, 508. 94	9, 806, 914. 25
59	Income	2, 741, 858. 25	20, 294, 731. 74	32, 050, 017. 44
60	Legacies	56, 592. 61	311, 161. 02	506, 751. 85
61	Successions	.....	.....	39, 951. 32
62	Articles in Schedule A	365, 630. 96	696, 878. 43	780, 266. 53
63	Bank capital and deposits	.....	780, 723. 52	2, 947, 209. 06
64	Adhesive stamps	4, 140, 175. 29	5, 894, 945. 14	11, 162, 392. 14
65	Miscellaneous collections	719, 218. 57	709, 550. 73	30, 220, 207. 40
	Total collections under repealed laws	31, 072, 938. 00	73, 683, 894. 09	174, 747, 781. 02
	RECAPITULATION.			
	Total receipts from—			
I	Spirits	5, 176, 530. 50	30, 329, 149. 53	18, 731, 422. 45
II	Tobacco	3, 097, 620. 47	8, 592, 098. 98	11, 401, 373. 10
III	Fermented liquors	1, 628, 933. 82	2, 290, 009. 14	3, 734, 928. 06
IV	Oleomargarine	.....	.....	.....
V	Bank circulation	.....	2, 056, 996. 30	1, 993, 661. 84
VI	Penalties, etc., collected	27, 170. 14	193, 600. 48	520, 362. 70
VII	Collections under repealed laws	31, 072, 938. 00	73, 683, 894. 09	174, 747, 781. 02
	Aggregete receipts, including commissions allowed on sales of adhesive stamps	41, 003, 192. 93	117, 145, 748. 52	211, 129, 529. 17
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	41, 003, 192. 93	116, 965, 578. 26	210, 855, 864. 53

a Collections from specific sources of revenue now exempt from tax will be found in Table E, in reports for 1880 and years previous. Collections in detail from banks and bankers, however, are continued to 1883.

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GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—						
1866.	1867.	1868.	1869.	1870.	1871.	
$990, 225. 61	$199, 410. 49	$23, 661. 78	$14, 110. 29	$13, 615. 43	$16, 800. 83	45
52. 50	8, 865. 58	3, 240. 21	850. 58	1, 793. 51	5, 981. 09	46
.....	6, 022. 68	1, 767. 89	1, 604. 18	11. 00	.....	47
990, 278. 11	214, 298. 75	28, 669. 88	16, 565. 05	15, 419. 94	22, 781. 92	
308, 512. 64	255, 375. 77	219, 848. 14	237, 938. 49	225, 932. 24	187, 897. 27	48
.....	.....	.....	.....	.....	.....	49
271, 048. 03	352, 924. 14	843, 645. 43	504, 438. 31	360, 549. 09	249, 759. 90	50
341, 557. 91	260, 053. 99	187, 017. 82	123, 631. 20	213, 202. 74	173, 661. 19	51
11, 500. 24	11, 176. 71	6, 370. 20	7, 441. 46	12, 328. 66	14, 616. 76	52
.....	.....	.....	3, 639. 33	15, 896. 99	11, 045. 23	53
210, 234. 38	579, 640. 19	.....	.....	.....	.....	54
1, 142, 853. 20	1, 459, 170. 80	1, 256, 881. 59	877, 088. 79	827, 904. 72	636, 980. 35	
57, 152, 863. 68	61, 039, 070. 31	44, 627, 146. 61	75, 495, 471. 81	94, 119, 253. 50	87, 910, 019. 37	
127, 230, 608. 66	91, 531, 331. 31	61, 649, 902. 56	3, 345, 362. 95	3, 017, 027. 70	3, 631, 516. 10	55
11, 262, 429. 82	7, 444, 719. 00	6, 280, 069. 34	6, 300, 998. 82	6, 894, 799. 99	2, 800, 563. 44	56
4, 002, 282. 91	3, 999, 360. 81	4, 595, 909. 04	8, 206, 839. 03	8, 837, 394. 97	3, 649, 642. 08	57
14, 144, 418. 05	13, 627, 903. 25	11, 889, 549. 00	9, 940, 917. 02	11, 020, 787. 78	5, 002, 452. 85	58
72, 962, 159. 03	66, 014, 429. 34	41, 455, 598. 36	34, 791, 855. 84	37, 775, 873. 62	19, 162, 650. 75	59
924, 823. 97	1, 228, 744. 96	1, 518, 387. 64	1, 244, 837. 01	1, 672, 582. 93	1, 430, 087. 34	60
246, 154. 88	636, 570. 19	1, 305, 023. 60	1, 169, 756. 22	1, 419, 242. 57	1, 074, 979. 79	61
1, 693, 122. 73	2, 116, 674. 37	1, 134, 339. 98	893, 653. 46	907, 442. 09	376, 860. 45	62
2, 473, 709. 94	1, 832, 263. 71	1, 838, 075. 67	2, 179, 489. 12	3, 004, 663. 67	3, 621, 459. 61	63
15, 044, 373. 18	16, 094, 718. 00	14, 852, 252. 02	16, 420, 710. 01	16, 544, 043. 06	15, 342, 739. 46	64
3, 750, 037. 32	354, 689. 90	34, 310. 37	29, 453. 00	22, 756. 00	8, 205. 00	65
258, 754, 120. 49	204, 881, 404. 34	146, 553, 417. 67	84, 543, 872. 48	91, 116, 614. 38	56, 101, 156. 87	
33, 268, 171. 82	33, 542, 951. 72	18, 655, 630. 90	45, 071, 230. 86	55, 606, 094. 15	46, 281, 848. 10	I
16, 531, 007. 83	19, 765, 148. 41	18, 730, 095. 32	23, 430, 707. 57	31, 350, 707. 88	33, 578, 907. 18	II
5, 220, 552. 72	6, 057, 500. 63	5, 955, 868. 92	6, 099, 879. 54	6, 319, 126. 90	7, 389, 501. 82	III
.....	.....	.....	.....	.....	.....	IV
990, 278. 11	214, 298. 75	28, 669. 88	16, 565. 05	15, 419. 94	22, 781. 92	V
1, 142, 853. 20	1, 459, 170. 80	1, 256, 881. 59	877, 088. 79	827, 904. 72	636, 980. 35	VI
253, 754, 120. 49	204, 881, 404. 34	146, 553, 417. 67	84, 543, 872. 48	91, 116, 614. 38	56, 101, 156. 87	VII
310, 906, 984. 17	265, 920, 474. 65	191, 180, 564. 28	160, 039, 344. 29	185, 235, 867. 97	144, 011, 176. 24	
310, 120, 448 13	265, 064, 938. 43	190, 374, 925. 59	159, 124, 126. 86	184, 302, 828. 34	143, 198, 322. 10	

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E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30—		
		1872.	1873.	1874.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
	Bank circulation.			
45	Bank circulation	$8,371.50	$6,304.21	$9,302.18
46	circulation over 90 per cent. of capital	328.22	17,975.45	129.31
47	Banks, on amount of notes of persons, etc., paid out	165.10	498.96	7,306.77
	Total	8,864.82	24,778.62	16,738.26
	Penalties, etc.			
48	Unassessed penalties	101,640.03	121,537.00	112,145.05
49	Penalties upon unstamped instruments	1,611.73	2,015.15	3,214.91
50	United States' share of penalties recovered by suits	180,603.07	142,802.31	114,630.87
51	Penalties received on compromises	134,555.68	104,506.36	81,480.32
52	Interest	11,066.72	74,764.78	22,104.17
53	Costs	12,727.89	16,027.46	19,641.02
54	Fines, penalties, etc., reported by United States officers other than collectors	.....	.....	.....
	Total	442,205.12	461,653.06	364,216.34
	Total receipts from articles and occupations now taxable, including penalties	91,921,255.28	96,297,044.39	92,372,509.79
	COLLECTIONS UNDER REPEALED LAWS.a			
55	Manufactures and products	4,616,144.75	1,267,470.38	b625,408.05
56	Gross receipts	.....	.....	.....
57	Sales	.....	.....	.....
58	Special taxes not elsewhere enumerated	.....	.....	.....
59	Income	14,436,861.78	5,062,311.62	139,472.09
60	Legacies	.....	.....	.....
61	Successions	.....	.....	.....
62	Articles in Schedule A	.....	.....	.....
63	Bank capital and deposits	4,619,364.32	3,746,252.84	3,370,422.41
64	Adhesive stamps	16,177,320.60	7,702,376.85	6,136,844.64
65	Miscellaneous collections	.....	.....	.....
	Total collections under repealed laws	39,849,691.45	17,778,411.69	10,272,147.19
	RECAPITULATION.			
	Total receipts from—			
I	Spirits	49,475,516.36	52,099,371.78	49,444,099.85
II	Tobacco	33,736,170.52	34,386,303.09	33,242,875.62
III	Fermented liquors	8,258,498.46	9,324,937.84	9,304,679.72
IV	Oleomargarine	.....	.....	.....
V	Bank circulation	8,864.82	24,778.62	16,738.26
VI	Penalties, etc., collected	442,205.12	461,653.06	364,216.34
VII	Collections under repealed laws	39,849,691.45	17,778,411.69	10,272,147.19
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	131,770,946.73	114,075,456.08	102,644,746.98
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	130,890,096.90	113,504,012.80	102,191,016.98

a See note a on page 122.

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GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—						
1875.	1876.	1877.	1878.	1879.	1880.	
$10,849.18	$10,149.57	$2,188.62	$1,003.72	$333.89	$236.05	45
269.17	115.95	.09	.....	.70	.....	46
11,627.92	7,682.15	3,241.45	115.00	13,568.70	28,537.32	47
22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	28,773.37	
49,385.25	50,848.37	31,803.92	24,062.22	27,004.49	32,479.77	48
459.00	3,394.05	223.00	543.52	319.20	335.23	49
108,142.29	117,989.05	180,816.17	207,896.98	131,028.11	78,034.10	50
92,231.92	202,952.20	161,412.17	78,750.12	82,034.75	224,096.73	51
6,371.83	6,414.46	31,624.85	17,851.85	9,416.55	5,008.02	52
24,527.32	27,686.35	14,119.30	16,902.86	29,694.70	43,801.23	53
.....	.....	.....	.....	.....	.....	54
281,107.61	409,284.48	419,999.41	346,007.55	279,497.80	383,755.08	
98,833,311.29	106,220,217.85	108,482,195.38	100,796,748.52	103,728,008.51	113,297,980.16	
b863,851.46	b509,042.82	b238,162.76	b429,658.71	b299,094.00	b228,027.73	55
.....	.....	.....	.....	.....	.....	56
.....	.....	.....	.....	.....	.....	57
.....	.....	.....	.....	.....	.....	58
232.64	588.27	97.79	.....	.....	.....	59
.....	.....	.....	.....	.....	.....	60
.....	.....	.....	.....	.....	.....	61
.....	.....	.....	.....	.....	.....	62
4,974,501.85	3,988,750.36	3,824,299.17	3,490,913.13	3,184,980.30	3,322,211.91	63
6,557,229.65	6,518,487.51	6,456,429.15	6,380,405.13	6,706,384.06	7,668,394.22	64
216,027.34	.....	.....	.....	.....	.....	65
11,711,842.94	11,016,868.96	10,512,988.87	10,300,976.97	10,190,458.36	11,218,633.86	
52,081,991.12	56,426,365.13	57,469,429.72	50,420,815.80	52,570,284.69	61,185,508.79	I
37,308,461.88	39,795,339.91	41,106,546.92	40,091,754.67	40,135,002.65	38,870,140.08	II
9,144,904.41	9,571,280.66	9,480,789.17	9,937,051.78	10,729,320.08	12,829,802.84	III
.....	.....	.....	.....	.....	.....	IV
22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	28,773.37	V
281,107.61	409,284.48	419,999.41	346,007.55	279,497.80	383,755.08	VI
11,711,842.94	11,016,868.96	10,512,988.87	10,300,976.97	10,190,458.36	11,218,633.86	VII
110,545,154.23	117,237,086.81	118,995,184.25	111,097,725.49	113,918,466.87	124,516,614.02	
110,071,515.00	116,768,096.22	118,549,230.25	110,654,163.37	113,449,621.38	123,981,916.10	

b Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.

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E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30—		
		1881.	1882.	1883.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.			
	Bank circulation.			
45	Bank circulation	$1, 885. 66	$203. 42	$74. 13
46	circulation over 90 per cent. of capital			
47	Banks, on amount of notes of persons, etc., paid out	2, 409. 42	4, 082. 34	708. 22
	Total	4, 295. 08	4, 285. 77	782. 35
	Penalties, etc.			
48	Unassessed penalties	28, 019. 75	18, 910. 34	19, 454. 97
49	Penalties upon unstamped instruments	463. 49	365. 00	285. 48
50	United States' share of penalties recovered by suits	44, 402. 85	57, 260. 02	70, 358. 97
51	Penalties received on compromises	112, 736. 08	81, 866. 79	176, 095. 46
52	Interest	5, 684. 05	3, 115. 64	2, 622. 29
53	Costs	39, 771. 99	38, 312. 25	36, 986. 40
54	Fines, penalties, etc., reported by United States officers other than collectors			
	Total	231, 078. 21	199, 830. 04	305, 803. 57
	Total receipts from articles and occupations now taxable, including penalties	123, 944, 580. 69	133, 623, 433. 32	133, 680, 226. 72
	COLLECTIONS UNDER REPEALED LAWS. *a*			
55	Manufactures and products	*b*149, 140. 98	*b*81, 559. 00	*b*71, 852. 43
56	Gross receipts			
57	Sales			
58	Special taxes not elsewhere enumerated			
59	Income	3, 021. 92		
60	Legacies			
61	Successions			
62	Articles in Schedule A			
63	Bank capital and deposits	3, 757, 912. 99	5, 249, 172. 70	3, 748, 212. 25
64	Adhesive stamps	7, 924, 707. 95	8, 139, 217. 96	7, 658, 630. 75
65	Miscellaneous collections			
	Total collections under repealed laws	11, 834, 783. 84	13, 469, 949. 66	11, 478, 695. 43
	RECAPITULATION.			
	Total receipts from—			
I	Spirits	67, 153, 974. 88	69, 873, 408. 18	74, 368, 775. 20
II	Tobacco	42, 854, 991. 31	47, 391, 968. 91	42, 104, 249. 79
III	Fermented liquors	13, 700, 241. 21	16, 153, 920. 42	16, 900, 615. 81
IV	Oleomargarine			
V	Bank circulation	4, 295. 08	4, 285. 77	782. 35
VI	Penalties, etc., collected	231, 078. 21	199, 830. 04	305, 803. 57
VII	Collections under repealed laws	11, 834, 783. 84	13, 469, 949. 66	11, 478, 695. 43
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	135, 779, 364. 53	147, 093, 382. 98	145, 158, 922. 15
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	135, 229, 912. 30	146, 523, 273. 72	144, 553, 344. 86

a See note *a* on page 122.

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GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEAR ENDED JUNE 30—					Total.	
1884.	1885.	1886.	1887.	1888.		
$7.23	.....	.....	.....	$200.50	$5,359,592.44	45
.....	.....	.....	.....	.....	39,602.36	46
434.61	$25,000.00	.....	$4,288.37	4,002.05	123,074.13	47
441.84	25,000.00	.....	4,288.37	4,202.55	5,522,268.93	
20,727.77	30,038.39	$24,207.04	30,792.62	20,653.24	2,718,741.08	48
190.00	81.00	246.02	110.56	257.73	14,115.07	49
35,591.39	102,187.45	51,483.85	19,965.02	33,533.18	4,334,111.26	50
203,675.96	56,735.30	90,676.94	137,027.96	76,064.03	3,506,769.07	51
1,310.66	5,475.31	1,903.02	2,709.18	1,672.08	287,664.54	52
28,248.34	28,163.74	25,905.58	29,599.49	23,367.35	486,064.82	53
.....	.....	.....	.....	.....	800,985.40	54
289,144.12	222,681.19	194,422.45	220,204.83	155,547.61	12,148,451.24	
121,343,325.31	112,396,760.33	116,870,782.27	118,808,017.57	124,316,706.45	2,407,049,876.71	
b24,345.01	b22,730.25	b24,199.94	b21,506.41	b9,745.05	425,953,845.29	55
.....	.....	.....	.....	.....	55,924,677.36	56
.....	.....	.....	.....	.....	37,558,907.33	57
.....	.....	.....	.....	.....	85,437,646.96	58
55,627.64	.....	.....	.....	.....	346,967,388.12	59
.....	.....	.....	.....	.....	8,893,969.33	60
.....	.....	.....	.....	.....	5,911,678.57	61
.....	.....	.....	.....	.....	8,964,868.97	62
1,940.73	.....	.....	.....	.....	65,056,538.26	63
183,145.69	1,630.49	7,887.23	7,777.08	23.82	209,717,241.08	64
.....	.....	.....	.....	.....	36,064,455.63	65
265,068.07	24,360.74	32,087.17	29,283.49	9,768.87	1,286,451,216.90	
76,905,385.26	67,511,208.63	69,092,266.00	65,829,321.71	69,306,166.41	1,327,876,909.54	I
26,062,399.98	26,407,088.48	27,907,362.53	30,108,067.13	30,662,431.52	778,643,841.73	II
18,084,954.11	18,230,782.03	19,676,731.29	21,922,187.49	23,324,218.48	281,270,317.35	III
.....	.....	.....	723,948.04	864,139.88	1,588,087.92	IV
441.84	25,000.00	.....	4,288.37	4,202.55	5,522,268.93	V
289,144.12	222,681.19	194,422.45	220,204.83	155,547.61	12,148,451.24	VI
265,068.07	24,360.74	32,087.17	29,283.49	9,768.87	1,286,451,216.90	VII
121,607,393.38	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	3,693,501,093.61	
121,590,039.83	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	3,681,454,231.77	

b Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.

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F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND GEN
BY FISCAL YEARS, FROM JULY

ARTICLES AND OCCUPATIONS.	Per cent., 1864.	Per cent., 1865.	Per cent., 1866.	Per cent., 1867.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.				
Spirits.				
Spirits distilled from—				
Whatever materials	24.270448	1.829598	.....	.....
Materials other than grapes	.....	5.058251	.....	.....
Apples, peaches, or grapes	.....	.005687	.091184	.326468
Materials other than apples, peaches, or grapes	.....	.688401	9.391420	10.640875
Wine in imitation of champagne, etc	.....	.004015	.004664	.001938
Distilleries, per diem tax on	.....	.....	.....	.....
Distillers (special tax)	.041847	.028370	.032658	.087160
Rectifiers and compounders of liquors (special tax)	.050218	.023105	.019717	.030261
Retail liquor dealers (special tax)	1.376692	1.044793	.902915	1.115628
Wholesale liquor dealers (special tax)	.150893	.189785	.257804	.412473
Manufacturers of stills (special tax)	.....	.....	.....	.....
Stills or worms manufactured (special tax)	.....	.....	.....	.....
Stamps:				
For distilled spirits intended for export	.....	.....	.....	.....
Distillery warehouse	.....	.....	.....	.....
For rectified spirits	.....	.....	.....	.....
Wholesale liquor dealers	.....	.....	.....	.....
For stock on hand	.....	.....	.....	.....
Gaugers' fees in excess of $250 per month	.....	.....	.....	.....
Stamps:				
Special bonded warehouse	.....	.....	.....	.....
Special bonded warehouse (rewarehousing)	.....	.....	.....	.....
For imported spirits	.....	.....	.....	.....
Interest on tax upon spirits	.....	.....	.....	.....
Total	25.890098	8.872005	10.700362	12.613903
Tobacco.				
Cigars and cheroots	1.071679	1.455256	1.117519	a1.377098
Cigarettes	.....	.007079	.000578	.....
Manufacturers of cigars (special tax)	.....	.....	.....	.....
Snuff	.205670	.134208	.224560	.300227
Tobacco of all descriptions	6.049459	3.797205	3.969007	5.733096
Stamps:				
For tobacco or snuff intended for export	.....	.....	.....	.....
Cigars intended for export	.....	.....	.....	.....
Dealers:				
In leaf-tobacco not over 25,000 pounds (special tax)	.....	.....	.....	.....
In leaf-tobacco (special tax)	.....	.....	.....	.....
Retail, in leaf-tobacco (special tax)	.....	.....	.....	.....
In manufactured tobacco (special tax)	.007730	.006431	.005363	.022308
Manufacturers of tobacco (special tax)	.....	.....	.....	.....
Peddlers of tobacco (special tax)	.....	.....	.....	.....
Collections relating to tobacco not otherwise herein provided for	.....	.....	.....	.....
Total	7.334538	5.400179	5.317027	7.432729
Fermented liquors.				
Fermented liquors	1.898251	1.732197	1.645232	2.188378
Brewers (special tax)	.056587	.036825	.033904	.089559
Retail dealers in malt liquors (special tax)	.....	.....	.....	.....
Wholesale dealers in malt liquors (special tax)	.....	.....	.....	.....
Total	1.954838	1.769022	1,679136	2.277937
Oleomargarine.				
Oleomargarine	.....	.....	.....	.....
Manufacturers of oleomargarine (special tax)	.....	.....	.....	.....
Retail dealers in oleomargarine (special tax)	.....	.....	.....	.....
Wholesale dealers in oleomargarine (special tax)	.....	.....	.....	.....
Total	.....	.....	.....	.....
Bank circulation.				
Bank circulation	1.755929	.944284	.318496	.074989
circulation over 90 per cent. of capital	.....	.....	.000017	.003334
Banks, on amount of notes of persons, etc., paid out	.....	.....	.....	.002265
Total	1.755929	.944284	.318513	.080588

a Cigarettes were taxed in 1867 and 1868 at the same

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ERAL SOURCES OF INTERNAL REVENUE TO THE AGGREGATE RECEIPTS OF THE SAME, 1, 1863, TO JUNE 30, 1888.

Per cent., 1868.	Per cent., 1869.	Per cent., 1870.	Per cent., 1871.	Per cent., 1872.	Per cent., 1873.	Per cent., 1874.	Per cent., 1875.
.....	.....	.....	.....	.....	.....	.....	.....
.455924	.318741	.330343	.858271	.413482	1.768064	.522853	1.145140
7.019068	20.760653	20.856211	20.777074	24.719364	36.043178	42.155506	41.261005
.002155	.000353	.000006	.....	.000015	.003096	.000147	.000016
.....	.824742	1.148539	1.320455	1.526123	.414182	.077695	.013865
.102551	2.518558	3.505786	3.946275	4.925051	1.454562		
.045909	.409358	.569135	.666476	.725277	.402737	.280410	.225782
1.696258	1.904378	1.931524	2.535557	3.057279	4.397882	4.210157	3.696583
.436256	1.047674	1.216304	1.493829	1.567541	.820603	.581185	.483820
.....	.001698	.001289	.001338	.001056	.001221	.000921	.001663
.....	.004849	.002840	.002250	.003233	.002875	.002436	.002614
.....	.....	.....	.....	.....	.006208	.012466	.000708
.....	.120114	.164930	.173389	.220279	.130106	.113897	.092707
.....	.089406	.202593	.260204	.278835	.163138	.152692	.134139
.....	.093231	.076351	.093052	.105944	.064665	.059747	.055729
.....	.040828	.....	.....	.....	.....	.....	.....
.....	.028011	.013223	.009508	.003126	.000457	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
9.758121	28.162504	30.019074	32.137678	37.546605	45.670974	48.170112	47.113771
1.543920	3.097788	3.075729	4.561846	5.718313	7.801620	9.050533	9.173069
.....	.002045	.011567	.019803	.023588	.035642	.042570	.059201
.....	.050627	.067269	.098737	.122764	.134318	.145197	.136355
.389845	.328409	.201789	.296517	.377240	.948538	1.011689	.965246
7.818320	10.525637	12.916882	17.452480	18.260340	19.562321	20.361986	21.831555
.....	.071367	.025066	.045962	.040659	.004904	.006562	.006315
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.072230	.108081	.153920	.197682	.096879	.103566	.077418
.....	.....	.....	.....	.....	.007016	.009438	.006011
.044986	.532244	.502005	.673571	.836571	1.458291	1.599632	1.444171
.....	.020045	.015462	.014010	.015974	.010403	.011280	.008888
.....	.....	.....	.....	.....	.044440	.043520	.036752
.....	.....	.....	.....	.....	.039100	.000366	.000019
9.797071	14.640592	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000
2.973976	3.665599	3.283123	4.971656	6.078707	7.811342	8.652006	7.909659
.141335	.145888	.128272	.159544	.188607	.267060	.238894	.204824
.....	.....	.....	.....	.....	.075368	.143500	.128113
.....	.....	.....	.....	.....	.020590	.030535	.029141
3.115311	3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.012377	.008817	.007350	.011666	.006353	.005526	.009062	.009814
.001695	.000531	.000968	.004153	.000249	.015758	.000126	.000244
.000924	.001002	000006	.....	.000125	.000437	.007119	.010519
.014996	.010350	.008324	.015819	.006727	.021721	.016307	.020577

rates as cigars, and were returned with them.

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F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM

ARTICLES AND OCCUPATIONS.	Per cent., 1876.	Per cent., 1877.	Per cent., 1878.	Per cent., 1879.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
Spirits.				
Spirits distilled from—				
Whatever materials	.....	.....	.....	.....
Materials other than grapes	.....	.....	.....	.....
Apples, peaches, or grapes	.505102	1.154043	.893479	.806805
Materials other than apples, peaches, or grapes	43.329569	43.109338	40.175349	41.073555
Wine in imitation of champagne, etc	.....	.....	.....	.....
Distilleries, per diem tax on } Distillers (special tax) }	.....	.....	.....	.....
Rectifiers and compounders of liquors (special tax)	.215155	.184286	.189085	.140560
Retail liquor dealers (special tax)	3.405019	3.227416	3.488796	3.426167
Wholesale liquor dealers (special tax)	.429924	.377939	.391285	.350130
Manufacturers of stills (special tax)	.001009	.001073	.000962	.001155
Stills or worms manufactured (special tax)	.002132	.001857	.001782	.001940
Stamps:				
For distilled spirits intended for export	.001540	.003864	.006202	.015169
Distillery warehouse	.082236	.089301	.091356	.110934
For rectified spirits	.112340	.110007	.108435	.107536
Wholesale liquor dealers	.046107	.036469	.036924	.038453
For stock on hand	.....	.....	.....	.....
Gaugers' fees in excess of $250 per month	.....	.....	.....	.....
Stamps:				
Special bonded warehouse	.....	.....	.000265	.000198
Special bonded warehouse (rewarehousing)	.....	.....	.....	.....
For imported spirits	.....	.....	.....	.....
Interest on tax upon spirits	.....	.....	.000282	.065748
Total	48.130133	48.295593	45.384202	46.147290
Tobacco.				
Cigars and cherbots	9.356926	9.075543	10.288370	10.635210
Cigarettes	.115565	.220025	.260205	.366038
Manufacturers of cigars (special tax)	.130569	.129939	.141980	.132504
Snuff	.905403	.920790	.957458	.791913
Tobacco of all descriptions	21.916540	22.734594	22.790888	21.685575
Stamps:				
For tobacco or snuff intended for export	.005710	.006731	.006303	.006903
For cigars intended for export	.....	.....	.....	.....
Dealers:				
In leaf-tobacco not over 25,000 pounds (special tax)	.....	.....	.....	.....
In leaf-tobacco (special tax)	.093529	.079910	.086151	.076413
Retail, in leaf-tobacco (special tax)	.002825	.001961	.004439	.002830
In manufactured tobacco (special tax)	1.378675	1.340580	1.511838	1.497317
Manufacturers of tobacco (special tax)	.008674	.007353	.009682	.009207
Peddlers of tobacco (special tax)	.029911	.027289	.029613	.027430
Collections relating to tobacco not otherwise herein provided for	.....	.....	.....	.....
Total	33.944327	34.544715	36.086927	35.231240
Fermented liquors.				
Fermented liquors	7.812951	7.625776	8.527052	9.015529
Brewers (special tax)	.189632	.182092	.191546	.178004
Retail dealers in malt liquors (special tax)	.131559	.124208	.172456	.168336
Wholesale dealers in malt liquors (special tax)	.029896	.035296	.053370	.056551
Total	8.164038	7.967372	8.944424	9.418420
Oleomargarine.				
Oleomargarine	.....	.....	.....	.....
Manufacturers of oleomargarine (special tax)	.....	.....	.....	.....
Retail dealers in oleomargarine (special tax)	.....	.....	.....	.....
Wholesale dealers in oleomargarine (special tax)	.....	.....	.....	.....
Total	.....	.....	.....	.....
Bank circulation.				
Bank circulation	.008657	.001839	.000903	[illegible]
circulation over 90 per cent. of capital	.000099	.....	.....	[illegible]
Banks, on amount of notes of persons, etc., paid out	.006553	.002724	.000103	[illegible]
Total	.015309	.004563	.001006	[illegible]

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SPECIFIC AND GENERAL SOURCES, ETC.—Continued.

Per cent., 1880.	Per cent., 1881.	Per cent., 1882.	Per cent., 1883.	Per cent., 1884.	Per cent., 1885.	Per cent., 1886.	Per cent., 1887.	Per cent., 1888.
.....	.....	.....	.....	.....	.....	.....	.....	.....
.726973	1.127620	.744537	.777045	.841520	1.175844	1.197913	.917539	.642901
44.181990	44.692396	43.294668	46.816211	58.081880	54.189394	53.348413	50.112189	51.169392
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.138138	.125811	.125419	.130752	.151202	.149376	.152819	.148807	.135383
3.356785	3.183325	3.022930	3.185879	3.780313	4.128925	4.033036	3.860125	3.483603
.326484	.308452	.298463	.314080	.369090	.369596	.357909	.350815	.315403
.001436	.001854	.000959	.000800	.001021	.001062	.000944	.000724	.000920
.003502	.005067	.003252	.002770	.002401	.002371	.002566	.002407	.001938
.015856	.012604	.006526	.005121	.013288	.035500	.008684	.002588	.001760
.120968	.000498	.....	.....	.....	.....	.....	.....	.....
.100969	.000003	.....	.....	.....	.....	.....	.....	.....
.038018	.000007	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.000293	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.000229	.....	.....	.....	.....	.....	.....	.....	.....
.127689	.008023	.....	.....	.....	.....	.....	.....	.....
49.138430	49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494	55.745300
11.409577	11.854323	12.404265	11.639116	8.526460	8.963874	9.009877	9.563425	9.277382
.574437	.781820	.661192	.640660	.373669	.471029	.560782	.666698	.749127
.115415	.104783	.097802	.066754	.080556	.093523	.092979	.095874	.093623
.509658	.507576	.529358	.507046	.368573	.452712	.421960	.441782	.478546
17.001871	16.816464	17.018945	15.249771	11.091469	12.411734	12.689248	13.459595	12.998250
.005275	.004984	.004364	.000586	.....	.....	.....	.....	.....
.000043	.000063	.000092	.000017	.....	.....	.....	.....	.....
.....	.003349	.051878	.003848	.004187	.004657	.004189	.003943	.003493
.070938	.056707	.004310	.033090	.035489	.042560	.041844	.038355	.032482
.001071	.001212	.001317	.000631	.000286	.000241	.000053	.000368	.000176
1.497328	1.455355	1.423950	.849974	.934800	1.031744	1.083789	1.047998	1.020133
.007567	.006753	.005957	.003925	.004208	.004782	.004770	.004682	.004122
.029050	.019838	.015551	.010205	.011895	.012632	.012774	.012871	.010550
.....	.....	.....	.....	.....	.....	.....	.....	.....
31.216830	31.562227	32.218961	29.005623	21.421592	23.489438	23.872265	25.335536	24.662834
9.915205	9.749420	10.660356	11.315908	14.451196	15.786185	16.387633	17.997221	18.362302
.161742	.143843	.133129	.127367	.154587	.163280	.150901	.157655	.140891
.143792	.119856	.106744	.107810	.149907	.143513	.144994	.149068	.119280
.082949	.076957	.081856	.091751	.115901	.123531	.139164	.143284	.137987
10.303688	10.090076	10.982085	11.642836	14.871591	16.216509	16.831692	18.447228	18.760460
.....	.....	.....	.....	.....	.....	.....	.366825	.525516
.....	.....	.....	.....	.....	.....	.....	.020675	.013794
.....	.....	.....	.....	.....	.....	.....	.130366	.099141
.....	.....	.....	.....	.....	.....	.....	.085327	.056606
.....	.....	.....	.....	.....	.....	.....	.609193	.695057
.000190	.001389	.000138	.000051	.000006	.....	.....	.....	.000161
.....	.....	.....	.....	.....	.....	.....	.....	.....
.022918	.001775	.002775	.000488	.000357	.022238	.....	.003609	.003219
.023108	.003164	.002913	.000539	.000363	.022238	.....	.003609	.003380

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F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM

ARTICLES AND OCCUPATIONS.	Per cent., 1864.	Per cent., 1865.	Per cent., 1866.	Per cent., 1867.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
Penalties, etc.				
Unassessed penalties	.158115	.154470	.099230	.096034
Penalties upon unstamped instruments	.....	.....	.....	.....
United States' share of penalties recovered by suits	.....	.035533	.087180	.132718
Penalties received on compromises	.....	.052742	.109859	.097794
Interest	.....	.002425	.003698	.004203
Costs	.....	.....	.....	.....
Fines, penalties, etc., reported by United States officers other than collectors	.007150	.001296	.067620	.217975
Total	.165265	.246466	.367587	.548724
Total percentages of receipts from articles and occupations now taxable, including penalties	37.100608	17.231956	18.382625	22.952881
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.				
Manufactures and products	30.921068	34.726762	40.922403	34.420566
Gross receipts	2.924943	4.666982	3.622444	2.799604
Sales	.120560	1.924053	1.287294	1.503968
Special taxes not elsewhere enumerated	4.443618	4.644975	4.549404	5.124804
Income	17.324343	15.180263	23.473953	24.824877
Legacies	.265619	.240019	.297460	.462072
Successions	.....	.018923	.079173	.239383
Articles in Schedule A	.594881	.369568	.544574	.795980
Bank capital and deposits	.666455	1.395925	.795643	.689027
Adhesive stamps	5.032146	5.286988	4.838966	6.052456
Miscellaneous collections	.605699	14.313586	1.206161	.133381
Total percentages of collections under repealed laws	62.899332	82.768044	81.617375	77.046119
RECAPITULATION.				
Percentages of—				
Receipts from spirits	25.890098	8.872005	10.700362	12.612903
Receipts from tobacco	7.334538	5.400179	5.317027	7.432729
Receipts from fermented liquors	1.954838	1.769022	1.679136	2.277937
Receipts from oleomargarine	.....	.....	.....	.....
Receipts from bank circulation	1.755929	.944284	.818513	.080588
Penalties, etc., collected	.165265	.246466	.367587	.548724
Collections under repealed laws	62.899332	82.768044	81.617375	77.046119
Total	100.000000	100.000000	100.000000	100.000000

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SPECIFIC AND GENERAL SOURCES, ETC.—Continued.

Per cent., 1868.	Per cent., 1869.	Per cent., 1870.	Per cent., 1871.	Per cent., 1872.	Per cent., 1873.	Per cent., 1874.	Per cent., 1875.
.114996	.148675	.121970	.130474	.077134	.106541	.110230	.044674
.....	.....	.....	.....	.001223	.001766	.003132	.000415
.441282	.315196	.194643	.173431	.137058	.125182	.111915	.097826
.097822	.077251	.115098	.120589	.102113	.091612	.079143	.083424
.003332	.004650	.006658	.010150	.008399	.065540	.031277	.005765
.....	.002274	.008582	.007669	.009659	.014050	.019135	.022188
.....	.....	.....	.....	.....	.....	.....	.....
.657432	.548046	.446946	.442313	.335586	.404691	.354832	.254292
23.342931	47.173069	50.810489	61.043886	69.758363	84.415218	89.992525	89.405377
32.246952	2.090338	1.628750	2.521690	3.503158	1.111080	*a*.609294	*a*.781446
3.284889	3.987156	3.722173	1.944685	.....	.....	.....	.....
2.408962	5.128013	4.770888	2.534277	.....	.....	.....	.....
6.219015	6.211546	5.949597	3.473656	.....	.....	.....	.....
21.684002	21.739564	20.393890	13.306364	10.956028	4.437687	.135878	.000210
.794217	.777832	.902948	.993039	.....	.....	.....	.....
.682613	.743415	.766181	.746456	.....	.....	.....	.....
.566334	.558396	.489885	.261688	.....	.....	.....	.....
.961435	1.361846	1.622075	2.514708	3.505602	3.284013	3.283580	3.685826
7.768704	10.260421	8.981339	10.653853	12.276849	6.752002	5.978723	5.931721
.017946	.018404	.012285	.005698	.....	.....	.....	.195420
76.657069	52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623
9.758121	28.162594	30.019074	32.187678	37.546605	45.670974	48.170112	47.113771
9.797671	14.640592	16.924750	23.816876	25.602131	30.143472	32.386339	33.745000
3.115311	3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737
.....	.....	.....	.....	.....	.....	.....	.....
.014996	.010350	.008324	.015819	.006727	.021721	.016307	.020577
.657432	.548046	.446946	.442313	.335586	.404691	.354832	.254292
76.657069	52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note *b*, p. 125.

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F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM

ARTICLES AND OCCUPATIONS.	Per cent., 1876.	Per cent., 1877.	Per cent., 1878.	Per cent., 1879.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
Penalties, etc.				
Unassessed penalties	.043372	.026727	.021659	.023705
Penalties upon unstamped instruments	.002895	.000187	.000489	.000280
United States' share of penalties recovered by suits	.100642	.151953	.187130	.115019
Penalties received on compromises	.173113	.135646	.070884	.072012
Interest	.005471	.026577	.010068	.008266
Costs	.023616	.011865	.015214	.020067
Fines, penalties, etc., reported by United States officers other than collectors	.....	.....	.....	.....
Total	.349109	.352955	.311444	.245349
Total percentages of receipts from articles and occupations now taxable, including penalties	90.602916	91.165198	90.728003	91.054604
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.				
Manufactures and products	*a*.434199	*a*.200145	*a*.386739	*a*.262551
Gross receipts	.....	.....	.....	.....
Sales	.....	.....	.....	.....
Special taxes not elsewhere enumerated	.....	.....	.....	.....
Income	.000502	.000082	.....	.....
Legacies	.....	.....	.....	.....
Successions	.....	.....	.....	.....
Articles in Schedule A	.....	.....	.....	.....
Bank capital and deposits	3.402294	3.213827	3.142201	2.795842
Adhesive stamps	5.560089	5.420748	5.743057	5.887003
Miscellaneous collections	.....	.....	.....	.....
Total percentages of collections under repealed laws	9.397084	8.834802	9.271997	8.945396
RECAPITULATION.				
Percentages of—				
Receipts from spirits	48.130133	48.295593	45.534202	46.147290
Receipts from tobacco	33.944327	34.544715	36.086927	35.231340
Receipts from fermented liquors	8.164038	7.967372	8.944424	9.418420
Receipts from oleomargarine	.....	.....	.....	.....
Receipts from bank circulation	.015309	.004563	.001006	.012205
Penalties, etc., collected	.349109	.352955	.311444	.245349
Collections under repealed laws	9.397084	8.834802	9.271997	8.945396
Total	100.000000	100.000000	100.000000	100.000000

a See note *b* on page 125.

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SPECIFIC AND GENERAL SOURCES, ETC.—Continued.

Per cent., 1880.	Per cent., 1881.	Per cent., 1882.	Per cent., 1883.	Per cent., 1884.	Per cent., 1885.	Per cent., 1886.	Per cent., 1887.	Per cent., 1888.
.026085	.020636	.012856	.013403	.017045	.026720	.020707	.025911	.016612
.000269	.000341	.000248	.000197	.000156	.000072	.000210	.000093	.000207
.062670	.032702	.038928	.048470	.029268	.090897	.044040	.016800	.026972
.179973	.083029	.055657	.121312	.166993	.050467	.077566	.115307	.061181
.004022	.004186	.002118	.001806	.001078	.004870	.001628	.002280	.001345
.035177	.029292	.026046	.025480	.023229	.025052	.022160	.024908	.018795
.....	.....	.....	.....	.....	.....	.....	.....	.....
.308196	.170186	.133853	.210668	.237769	.198078	.166311	.185299	.125112
90.990252	91.283813	90.842586	92.092325	99.782030	99.978331	99.972552	99.975359	99.992143
a. 183130	a. 109841	a. 055447	a. 049499	a. 020019	a. 018143	a. 020701	a. 018097	a. 007838
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.002225	.....	.....	.045743	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
2.668087	2.767661	3.568599	2.582144	.001604	.002076	.....	.....	.....
6.158531	5.836460	5.533368	5.276032	.150604	.001450	.006747	.006544	.000019
.....	.....	.....	.....	.....	.....	.....	.....	.....
9.009748	8.716187	9.157414	7.907675	.217970	.021669	.027448	.024641	.007857
49.138430	49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494	55.745300
31.216830	31.562227	32.218681	29.005623	21.431502	23.489438	23.872265	25.335536	24.662834
10.303688	10.090076	10.982085	11.642836	14.871591	16.216509	16.831692	18.447228	18.700400
.....	.....	.....	.....	.....	.....	.....	.609193	.695057
.023108	.003164	.002913	.000539	.000363	.022238	.....	.003609	.003380
.308196	.170186	.135853	.210668	.237769	.198078	.166311	.185299	.007857
9.009748	8.716187	9.157414	7.907675	.217970	.021669	.027448	.024641	.125112
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note *b* on page 125.

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RETURNS OF MANUFACTURED TOBACCO UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE DERIVED FROM EACH KIND OF MANUFACTURED TOBACCO, INCLUDING SNUFF, AT EACH RATE OF TAX UNDER THE SEVERAL ENACTMENTS, THE QUANTITIES OF THE SAME ON WHICH TAX WAS PAID, THE DATE WHEN EACH RATE OF TAX WAS IMPOSED AND REPEALED, AND THE LENGTH OF TIME THE SEVERAL RATES WERE IN FORCE, FROM JULY 1, 1862, TO JUNE 30, 1888.

Description of tobacco.	Rates of tax per pound.	Dates of acts— Imposing tax.	Dates of acts— Repealing tax.	Length of time rates were in force.	Aggregate collections.	Aggregate quantities (in pounds).
Smoking, made exclusively of stems	2 cents.	July 1, 1862	Mar. 3, 1863	6 months..	$58, 430. 09	2, 921, 505
Smoking, made exclusively of stems	5 cents.	Mar. 3, 1863	June 30, 1864	16 months..	85, 158. 90	1, 703, 177
Smoking, prepared with all the stems in	5 cents.	July 1, 1862	June 30, 1864	22 months..	1, 695, 128. 41	33, 902, 568
Cavendish, plug, twist, fine-cut, valued at not over 30 cents per pound	10 cents.	July 1, 1862	Mar. 3, 1863	6 months..	81, 005. 44	810, 054
Cavendish, plug, twist, fine-cut, valued at over 30 cents per pound	15 cents.	July 1, 1862	Mar. 3, 1863	6 months..	1, 297, 900. 83	8, 652, 673
Cavendish, plug, twist, fine-cut, and manufactured tobacco of all descriptions, except smoking tobacco	15 cents.	Mar. 3, 1863	June 30, 1864	16 months..	8, 251, 536. 81	55, 010, 245
Snuff	20 cents.	July 1, 1862	June 30, 1864	22 months..	375, 739. 68	1, 878, 698
Smoking, made exclusively of stems	15 cents.	June 30, 1864	July 13, 1866	25 months..	1, 403, 171. 69	9, 354, 477
Smoking, prepared with all the stems in, and fine-cut shorts	25 cents.	June 30, 1864	Mar. 3, 1865	9 months..	1, 519, 332. 16	6, 077, 328
Cavendish, plug, twist, etc., and fine-cut chewing	35 cents.	June 30, 1864	Mar. 3, 1865	9 months..	4, 407, 940. 92	12, 594, 116
Snuff	35 cents.	June 30, 1864	Mar. 3, 1865	9 months..	122, 008. 44	348, 595
Twisted by hand	30 cents.	Mar. 3, 1865	July 13, 1866	16 months..	14, 055. 22	46, 850
Smoking, of all kinds not otherwise provided for	35 cents.	Mar. 3, 1865	July 13, 1866	16 months..	964, 687. 18	2, 756, 106
Cavendish, plug, twist, etc., and fine-cut chewing	40 cents.	Mar. 3, 1865	July 13, 1866	16 months..	10, 244, 302. 08	25, 610, 755
Snuff	40 cents.	Mar. 3, 1865	July 20, 1868	40 months..	2, 302, 850. 95	5, 757, 126
Smoking, not sweetened, stemmed, or butted	15 cents.	July 13, 1866	July 20, 1868	24 months..	3, 509, 109. 31	23, 394, 062
Twisted by hand, etc., and fine-cut shorts	30 cents.	July 13, 1866	July 20, 1868	24 months..	520, 451. 69	1, 734, 839
Smoking, sweetened, stemmed, or butted	40 cents.	July 13, 1866	July 20, 1868	24 months..	1, 432, 690. 26	3, 581, 726
Chewing	40 cents.	July 13, 1866	July 20, 1868	24 months..	24, 730, 334. 08	61, 825, 835
Chewing, etc., smoking, etc., part of the stems removed	32 cents.	July 20, 1868	June 6, 1872	47 months..	71, 496, 377. 90	223, 426, 181
Smoking, exclusively of stems, etc	16 cents.	July 20, 1868	June 6, 1872	47 months..	18, 581, 687. 27	116, 135, 545
Snuff	32 cents.	July 20, 1868	Mar. 1, 1879	129 months..	8, 940, 719. 33	27, 939, 746
All kinds, except snuff, cigars, cheroots, and cigarettes	20 cents.	June 6, 1872	Mar. 3, 1875	32 months..	61, 776, 790. 09	308, 883, 949
All kinds, except snuff, cigars, cheroots, and cigarettes	24 cents.	Mar. 3, 1875	Mar. 1, 1879	50 months..	101, 509, 974. 77	422, 958, 229
All kinds, except cigars, cheroots, and cigarettes	16 cents.	Mar. 1, 1879	Mar. 3, 1883	48 months..	96, 557, 414. 98	603, 483, 843
All kinds, except cigars, cheroots, and cigarettes	8 cents.	Mar. 3, 1883	.....	62 months..	81, 378, 916. 45	1, 017, 236, 455
Total					503, 257, 664. 93	2, 978, 024, 683

Remarks.

The act of July 1, 1862, went into operation September 1, 1862.

So far as the other acts referred to in this table relate to the tax on manufactured tobacco and snuff, they went into operation immediately on their passage, except the following:

Dates of acts.	*Dates when they took effect.*
Mar. 3, 1865.	Apr. 1, 1865.
July 13, 1866.	Aug. 1, 1866.
June 6, 1872.	July 1, 1872.
Mar. 1, 1879.	May 1, 1879.
Mar. 3, 1883.	May 1, 1883.

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RETURNS OF MANUFACTURED TOBACCO BY FISCAL YEARS.

G.—STATEMENT SHOWING THE TOTAL INTERNAL REVENUE RECEIPTS FROM SNUFF, CHEWING AND SMOKING TOBACCO, AT THE SEVERAL DIFFERENT RATES OF TAX, TOGETHER WITH THE QUANTITIES OF THE SAME ON WHICH TAX WAS PAID, AND THE AVERAGE RATE OF TAX PER POUND ON THE AGGREGATE QUANTITIES TAXED EACH YEAR, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1888.

Fiscal year ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax for each fiscal year.
	Cents.		*Pounds.*		*Pounds.*	
1863	2	$58, 430. 09	2, 921, 505	$2, 613, 438. 61	23, 852, 387	0. 10 $\frac{95}{100}$
	5	276, 368. 85	5, 527, 377			
	10	81, 005. 44	810, 054			
	15	2, 163, 168. 05	14, 421, 120			
	20	34, 466. 18	172, 331			
1864	5	1, 209, 589. 63	24, 191, 792	7, 327, 618. 98	64, 577, 097	. 11 $\frac{35}{100}$
	15	5, 877, 095. 11	39, 180, 634			
	20	240, 934. 24	1, 204, 671			
1865	5	294, 328. 83	5, 886, 576	8, 300, 372. 55	37, 641, 822	. 22 $\frac{2}{100}$
	15	2, 018, 805. 41	13, 458, 702			
	20	100, 339. 26	501, 697			
	25	1, 088, 146. 66	4, 352, 586			
	30	7, 802. 77	26, 009			
	35	4, 028, 865. 16	11, 511, 042			
	40	762, 084. 46	1, 905, 210			
1866	15	893, 540. 76	5, 956, 938	13, 038, 095. 73	37, 493, 785	. 34 $\frac{77}{100}$
	25	431, 185. 50	1, 724, 742			
	30	6, 252. 45	20, 841			
	35	1, 465, 721. 38	4, 187, 775			
	40	10, 241, 395. 64	25, 603, 489			
1867	15	1, 758, 906. 94	11, 726, 046	16, 043, 842. 50	47, 631, 494	. 33 $\frac{68}{100}$
	30	231, 730. 38	772, 435			
	40	14, 053, 205. 18	35, 133, 013			
1868	15	1, 750, 202. 37	11, 668, 016	15, 692, 415. 77	46, 764, 150	. 33 $\frac{55}{100}$
	30	288, 721. 31	962, 404			
	40	13, 653, 492. 09	34, 133, 730			
1869	16	3, 206, 544. 83	20, 040, 905	17, 371, 063. 64	64, 305, 026	. 27 $\frac{1}{100}$
	32	14, 164, 518. 81	44, 264, 121			
1870	16	4, 591, 702. 81	28, 698, 143	24, 300, 483. 42	90, 288, 082	. 26 $\frac{91}{100}$
	32	19, 708, 780. 61	61, 589, 939			
1871	16	4, 882, 821. 83	30, 517, 636	25, 560, 539. 67	95, 135, 504	. 26 $\frac{87}{100}$
	32	20, 677, 717. 84	64, 617, 868			
1872	16	5, 896, 206. 33	36, 851, 290	24, 570, 775. 59	95, 209, 319	. 25 $\frac{81}{100}$
	32	18, 674, 569. 26	58, 358, 029			
1873	16	4, 411. 47	27, 572	23, 397, 858. 22	114, 789, 208	. 20 $\frac{37}{100}$
	20	22, 217, 127. 93	111, 085, 640			
	32	1, 176, 318. 82	3, 675, 996			
1874	20	20, 900, 509. 67	104, 502, 548	21, 938, 955. 59	107, 747, 691	. 20 $\frac{36}{100}$
	32	1, 038, 445. 92	3, 245, 143			
1875	20	18, 653, 043. 29	93, 265, 216	25, 200, 759. 51	119, 435, 874	. 21 $\frac{10}{100}$
	24	5, 480, 683. 19	22, 836, 180			
	32	1, 067, 033. 03	3, 334, 478			
1876	20	4, 656. 47	23, 282	26, 755, 780. 20	110, 380, 602	. 24 $\frac{24}{100}$
	24	25, 689, 656. 09	107, 040, 234			
	32	1, 061, 467. 64	3, 317, 086			
1877	20	1, 104. 01	5, 520	28, 148, 767. 90	116, 146, 103	. 24 $\frac{24}{100}$
	24	27, 051, 968. 37	112, 716, 535			
	32	1, 095, 695. 52	3, 424, 048			
1878	20	93. 00	465	26, 383, 872. 30	108, 824, 843	. 24 $\frac{24}{100}$
	24	25, 320, 065. 08	105, 500, 271			
	32	1, 063, 714. 22	3, 324, 107			
1879	16	6, 933, 652. 30	43, 335, 327	25, 606, 010. 25	120, 398, 458	. 21 $\frac{27}{100}$
	20	11. 40	57			
	24	17, 963, 510. 99	74, 847, 963			
	32	708, 835. 56	2, 215, 111			
1880	16	21, 802, 775. 62	136, 267, 347	21, 804, 763. 74	136, 275, 834	. 16
	20	244. 32	1, 221			
	24	1, 743. 80	7, 266			
1881	16	23, 521, 493. 16	147, 009, 332	23, 522, 470. 63	147, 013, 405	. 16
	24	977. 47	4, 073			
1882	16	25, 811, 023. 06	161, 318, 894	25, 812, 392. 84	161, 324, 601	. 16
	24	1, 369. 78	5, 707			
1883	16	18, 487, 001. 46	115, 543, 759	22, 872, 425. 35	170, 361, 558	. 13 $\frac{44}{100}$
	8	4, 385, 423. 89	54, 817, 799			
1884	16	1, 147. 80	7, 174	13, 936, 258. 99	174, 196, 064	. 08
	8	13, 935, 111. 19	174, 188, 890			
1885	16	321. 58	2, 010	14, 462, 353. 83	180, 777, 413	. 08
	8	14, 462, 032. 25	180, 775, 403			
1886	8	15, 327, 379. 22	191, 592, 240	15, 327, 379. 22	191, 592, 240	. 08
1887	8	16, 519, 961. 72	206, 499, 521	16, 519, 961. 72	206, 499, 521	. 08
1888	8	16, 749, 008. 18	209, 362, 602	16, 749, 008. 18	209, 362, 602	. 08
Total		503, 257, 664. 93	2, 978, 024, 683	503, 257, 664. 93	2, 978, 024, 683	. 16 $\frac{90}{100}$

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RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE DERIVED FROM CIGARS, CHEROOTS, AND CIGARETTES, AT EACH RATE OF TAX UNDER THE SEVERAL ENACTMENTS, THE NUMBER OF THE SAME RETURNED FOR TAXATION (EXCLUSIVE OF CIGARETTES ON WHICH AN AD VALOREM TAX WAS PAID, THE NUMBER OF WHICH CAN NOT BE ASCERTAINED), THE DATE WHEN EACH RATE OF TAX WAS IMPOSED AND REPEALED, AND THE LENGTH OF TIME THE SEVERAL RATES WERE IN FORCE, FROM JULY 1, 1862, TO JUNE 30, 1888.

Description.	Rates of taxes.	Dates of acts— Imposing tax.	Dates of acts— Repealing tax.	Length of time rates were in force.	Aggregate collections.	Aggregate number.
Cigars valued at not over $5 per M	$1.50 per M	*July 1, 1862	June 30, 1864	22 months	$116,494.05	77,662,699
Valued at over $5 and not over $10 per M	$2 per M	July 1, 1862	June 30, 1864	22 months	357,424.05	178,712,025
Valued at over $10 and not over $20 per M	$2.50 per M	July 1, 1862	June 30, 1864	22 months	667,084.83	266,833,932
Valued at over $20 per M	$3.50 per M	July 1, 1862	June 30, 1864	22 months	591,011.15	168,860,328
Cigars of all descriptions†	Average $2.37½ per M	July 1, 1862	June 30, 1864	22 months	380,722.47	160,304,197
Cheroots valued at not over $5 per M	$3 per M	June 30, 1864	‡Mar. 3, 1865	9 months	50,317.26	16,772,420
Cigars valued at not over $5 per M	$3 per M	June 30, 1864	Mar. 3, 1865	9 months	1,038,461.09	346,153,696
Valued at over $5 and not over $15 per M	$8 per M	June 30, 1864	Mar. 3, 1865	9 months	1,108,743.78	138,592,972
Valued at over $15 and not over $30 per M	$15 per M	June 30, 1864	Mar. 3, 1865	9 months	386,978.42	25,798,561
Valued at over $30 and not over $45 per M	$25 per M	June 30, 1864	Mar. 3, 1865	9 months	73,442.52	2,937,700
Valued at over $45 per M	$40 per M	June 30, 1864	Mar. 3, 1865	9 months	9,462.12	236,553
Cigarettes valued at not over $6 per 100 packages of 25 each	$1 per 100 packages	June 30, 1864	Mar. 3, 1865	9 months	5,328.77	13,321,925
Valued at over $6 per 100 packages of 25 each	$3 per 100 packages	June 30, 1864	Mar. 3, 1865	9 months	6,297.68	5,248,066
Cigarettes made wholly of tobacco	$3 per M	June 30, 1864	Mar. 3, 1865	9 months	1,790.07	596,690
Cigars and cheroots made wholly of tobacco or of any substitutes therefor	$10 per M	Mar. 3, 1865	§July 13, 1866	16 months	3,498,787.84	349,878,784
Cigarettes valued at not over $5 per 100 packages of 25 each	5 cents per package	Mar. 3, 1865	July 13, 1866	16 months	1,516.99	758,495
Valued at over $5 per 100 packages of 25 each	5 per cent	Mar. 3, 1865	July 13, 1866	16 months	1,056.37	Unknown.
Cigarettes made wholly of tobacco or of any substitutes therefor	$10 per M	Mar. 3, 1865	July 13, 1866	16 months	752.99	75,299
Cigars, cigarettes, and cheroots valued at $8 per M or less	$2 per M	July 13, 1866	Mar. 2, 1867	7 months	211,416.22	105,708,110
Valued at over $8 and not over $12 per M	$4 per M	July 13, 1866	Mar. 2, 1867	7 months	454,082.13	113,520,532
Valued at over $12 per M	$4 and 20 per cent. per M	July 13, 1866	Mar. 2, 1867	7 months	2,575,490.40	180,378,686
Cigars, cigarettes, and cheroots of all descriptions	$5 per M	Mar. 2, 1867	July 20, 1868	17 months	3,372,670.90	674,534,180
Cigars and cheroots of all descriptions	$5 per M	July 20, 1868	Mar. 3, 1875	79 months	50,066,756.38	10,013,351,276
Cigarettes weighing not over 3 pounds per M	$1.50 per M	July 20, 1868	Mar. 3, 1875	79 months	206,642.64	137,761,759
Weighing over 3 pounds per M	$5 per M	July 20, 1868	Mar. 3, 1875	79 months	3,070.63	614,126
Cigars and cheroots of all descriptions	$6 per M	Mar. 3, 1875	¶Mar. 3, 1883	98 months	111,314,138.54	18,552,356,425
Cigarettes weighing not over 3 pounds per M	$1.75 per M	Mar. 3, 1875	¶Mar. 3, 1883	98 months	4,657,410.36	2,661,377,349
Weighing over 3 pounds per M	$6 per M	Mar. 3, 1875	¶Mar. 3, 1883	98 months	5,071.50	845,250
Cigars and cheroots of all descriptions	$3 per M	Mar. 3, 1883	.....	62 months	56,345,259.09	18,781,753,029
Cigarettes weighing not over 3 pounds per M	50 cents per M	Mar. 3, 1883	.....	62 months	3,438,589.24	6,877,178,480
Weighing over 3 pounds per M	$3 per M	Mar. 3, 1883	.....	62 months	722.81	240,937
Total					240,946,993.29	59,852,364,481

* The act of July 1, 1862, went into operation September 1, 1862.

† The collections opposite this heading, assessed under the act of July 1, 1862, at the several rates of $1.50, $2, $2.50, and $3.50 per M, were returned in one aggregate during the fiscal year ended June 30, 1865.

‡ The act of March 3, 1865, so far as it relates to tobacco, took effect April 1, 1865.

§ The act of July 13, 1866, so far as it relates to tobacco, took effect August 1, 1866.

¶ The act of March 3, 1883, so far as it relates to tobacco, took effect May 1, 1883.

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RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES BY FISCAL YEARS.

G.—STATEMENT SHOWING THE TOTAL INTERNAL REVENUE RECEIPTS FROM CIGARS, CHEROOTS, AND CIGARETTES, AT THE SEVERAL DIFFERENT RATES OF TAX, TOGETHER WITH THE NUMBER OF THE SAME ON WHICH THE TAX WAS PAID DURING EACH FISCAL YEAR, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1888.

Fiscal year ended June 30—	Articles.	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate number at each rate.	Aggregate collections for each fiscal year.	Aggregate number for each fiscal year.
1863	Cigars	$1.50 per M	$52, 210. 01	34, 806, 673	$476, 589. 29	199, 288, 284
	....do	2.00 per M	101, 211. 05	50, 605, 525		
	...do	2.50 per M	188, 495. 18	75, 398, 072		
	....do	3.50 per M	134, 673. 05	38, 478, 014		
1864	...do	1.50 per M	64, 284. 04	42, 856. 026	1, 255, 424. 79	492, 780, 700
	....do	2.00 per M	256, 213. 00	128, 106, 500		
	....do	2.50 per M	478, 589. 65	191, 435, 860		
	....do	3.50 per M	456, 338. 10	130, 382, 314		
1865	....do	3.00 per M	1, 088, 778. 35	362, 926, 116	3, 087, 421. 51	713, 001, 099
	...do	8.00 per M	1, 108, 743. 78	138, 592, 972		
	....do	10.00 per M	24, 348. 90	2, 434, 890		
	... do	15.00 per M	386, 978. 42	25, 798, 561		
	...do	25.00 per M	73, 442. 52	2, 937, 700		
	....do	40.00 per M	9, 462. 12	236, 553		
	...do	.....	*380, 722. 47	160, 304, 197		
	Cigarettes	$1 per 100 packages of 25 each	5, 328. 77	13, 321, 925		
	....do	$3 per 100 packages of 25 each	6, 297. 68	5, 248, 066		
	...do	$3 per M	1, 790. 07	596, 690		
	....do	5 cents per package of 25 each	1, 166. 27	583, 135		
	....do	5 per cent	159. 22	.....		
	...do	$10 per M	202. 94	20, 294		
1866	Cigars	$10 per M.	3, 474, 438. 94	347, 443, 894	3, 476, 236. 86	347, 674, 259
	Cigarettes	5 cents per package of 25 each	350. 72	175, 360		
	...do	5 per cent	897. 15	.....		
	...do	$10 per M	550. 05	55, 005		
1867	Cigars and cigarettes	$2.00 per M	211, 416. 22	105, 708, 110	3, 661, 984. 39	483, 806, 456
	....do	4.00 per M	454, 082. 13	113, 520, 532		
	...do	4.00 per M. and 20 per cent	2, 575, 490. 40	84, 199, 128		
	...do	5.00 per M	420, 995. 64	180, 378, 686		
1868	....do	5.00 per M	2, 951, 675. 26	590, 335, 052	2, 951, 675. 26	590, 335, 052
1869	Cigars	5.00 per M	4, 957, 679. 67	991, 535, 934	4, 960, 952. 67	993, 287, 429
	Cigarettes	1.50 per M	2, 350. 49	1, 566, 993		
	....do	5.00 per M	922. 51	184, 502		
1870	Cigars	5.00 per M	5, 697, 353. 87	1, 139, 470, 774	5, 718, 780. 04	1, 153, 352, 191
	Cigarettes	1.50 per M	20, 563. 25	13, 708, 833		
	....do	5.00 per M	862: 92	172, 584		
1871	Cigars	5.00 per M	6, 569, 568. 02	1, 313, 913, 604	6, 598, 173. 24	1, 332, 844, 357
	Cigarettes	1.50 per M	28, 306. 52	18, 871, 013		
	....do	5.00 per M	298. 70	59, 740		
1872	Cigars	5.00 per M	7, 535, 074. 61	1, 507, 014, 922	7, 566, 156. 86	1, 527, 705, 972
	Cigarettes	1.50 per M	31, 017. 00	20, 678, 000		
	....do	5.00 per M	65. 25	13, 050		
1873	Cigars	5.00 per M	8, 899, 732. 98	1, 779, 946, 596	8, 940, 391. 48	1, 807, 034, 646
	Cigarettes	1.50 per M	40, 620. 75	27, 080, 500		
	....do	5.00 per M	37. 75	7, 550		
1874	Cigars	5.00 per M	9, 289, 896. 49	1, 857, 979, 298	9, 333, 592. 24	1, 886, 697, 498
	Cigarettes	1.50 per M	42, 812. 25	28, 541, 500		
	....do	5.00 per M	883. 50	176, 700		

* These collections, assessed under act of July 1, 1862, at the several different rates of $1.50, $2, $2.50, and $3.50 per thousand, were returned in one aggregate, the average rate of tax being $2.37½.

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RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES, ETC.—Continued.

G.—STATEMENT SHOWING THE TOTAL INTERNAL REVENUE RECEIPTS FROM CIGARS, CHEROOTS, AND CIGARETTES, ETC.—Continued.

Fiscal year ended June 30—	Articles.	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate number at each rate.	Aggregate collections for each fiscal year.	Aggregate number for each fiscal year.
1875	Cigars	$5.00 per M	$7,097,932.84	1,419,586,568	$10,205,827.53	1,967,959,063
	....do	6.00 per M	3,042,451.27	507,075,212		
	Cigarettes	1.50 per M	40,967.25	27,311,500		
	....do	1.75 per M	24,476.17	13,986,383		
	....do	5.00 per M	.....	.....		
	....do	6.00 per M	.....	.....		
1876	Cigars	5.00 per M	15,285.47	3,057,094	11,105,272.45	1,906,227,982
	....do	6.00 per M	10,954,501.81	1,825,750,302		
	Cigarettes	1.50 per M	5.13	3,420		
	....do	1.75 per M	135,480.04	77,417,166		
1877	Cigars	5.00 per M	2,981.68	596,336	11,061,278.15	1,949,078,513
	....do	6.00 per M	10,796,477.52	1,799,412,920		
	Cigarettes	1.75 per M	260,480.95	148,846,257		
	...do	6.00 per M	1,338.00	223,000		
1878	Cigars	5.00 per M	1,189.28	237,856	11,719,226.39	2,070,253,337
	....do	6.00 per M	11,428,955.32	1,904,825,887		
	Cigarettes	1.75 per M	289,081.79	165,189,594		
	....do	6.00 per M	.....	.....		
1879	Cigars	5.00 per M	61.47	12,294	12,532,452.72	2,257,523,581
	....do	6.00 per M	12,115,406.82	2,019,234,470		
	Cigarettes	1.75 per M	416,984.43	238,276,817		
	....do	6.00 per M	.....	.....		
1880	Cigars	6.00 per M	14,206,819.49	2,367,803,248	14,922,088.88	2,776,511,614
	Cigarettes	1.75 per M	715,227.39	408,701,366		
	....do	6.00 per M	42.00	7,000		
1881	Cigars	6.00 per M	16,095,724.78	2,682,620,797	17,088,706.00	3,250,016,780
	Cigarettes	1.75 per M	992,927.22	567,386,983		
	....do	6.00 per M	54.00	9,000		
1882	Cigars	6.00 per M	18,245,852.37	3,040,975,395	19,218,422.47	3,595,519,581
	Cigarettes	1.75 per M	969,580.30	554,045,886		
	...do	6.00 per M	2,989.80	498,300		
1883	Cigars	6.00 per M	14,423,096.35	2,403,849,392	17,825,189.88	3,867,910,645
	....do	3.00 per M	2,472,118.80	824,039,600		
	Cigarettes	1.75 per M	853,079.05	487,473,743		
	....do	.50 per M	76,214.38	152,428,760		
	....do	6.00 per M	647.70	107,950		
	....do	3.00 per M	33.60	11,200		
1884	Cigars	6.00 per M	3,896.44	649,407	10,823,214.28	4,368,709,740
	....do	3.00 per M	10,364,908.83	3,454,969,610		
	Cigarettes	1.75 per M	.43	246		
	...do	.50 per M	453,972.57	907,945,140		
	....do	3.00 per M	436.01	145,337		
1885	Cigars	6.00 per M	739.20	123,200	10,606,823.38	4,417,721,871
	....do	3.00 per M	10,076,548.30	3,358,849,433		
	Cigarettes	1.75 per M	92.59	52,908		
	....do	.50 per M	529,329.14	1,058,658,280		
	....do	3.00 per M	114.15	38,050		
1886	Cigars	6.00 per M	217.17	36,195	11,188,373.60	4,821,859,838
	....do	3.00 per M	10,532,586.88	3,510,862,293		
	Cigarettes	.50 per M	655,462.90	1,310,925,800		
	....do	3.00 per M	106.65	35,550		
1887	Cigars	3.00 per M	11,364,916.33	3,788,305,443	12,157,195.93	5,372,810,643
	Cigarettes	.50 per M	792,247.20	1,584,494,400		
	....do	3.00 per M	32.40	10,800		
1888	Cigars	3.00 per M	11,534,179.95	3,844,726,650	12,465,543.00	5,707,452,750
	Cigarettes	.50 per M	931,363.05	1,862,726,100		
	....do	3.00 per M	.....	.....		
Total	.....	.....	240,946,993.29	59,852,364,481	240,946,993.29	59,852,364,481

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PRODUCTION OF DISTILLED SPIRITS.

G.—Statement of the Production of Distilled Spirits in the United States, as shown by the Returns to the Office of the Commissioner of Internal Revenue, from September 1, 1862, to June 30, 1888.

Fiscal year ended June 30—	Spirits warehoused.										Spirits not warehoused.	Aggregate production.
	Grape brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.	Apple, peach, and grape brandy.	
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1863	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	a16, 149, 954
1864	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	a85, 295, 393
1865	.....	.....	.....	.....	.....	.....	.....	.....	.....	16, 936, 778	37, 196	16, 973, 974
1866	.....	.....	.....	.....	.....	.....	.....	.....	.....	23, 814, 051	248, 654	24, 062, 705
1867	.....	.....	.....	.....	.....	.....	.....	.....	.....	32, 299, 629	440, 607	32, 740, 236
1868	.....	.....	.....	.....	.....	.....	.....	.....	.....	16, 395, 651	515, 262	16, 910, 913
1869	.....	.....	.....	.....	.....	.....	.....	.....	.....	53, 367, 884	908, 858	54, 276, 742
1870	.....	.....	.....	.....	.....	.....	.....	.....	.....	71, 337, 099	1, 223, 830	72, 560, 929
1871	.....	.....	.....	.....	.....	.....	.....	.....	.....	54, 576, 446	2, 472, 011	57, 048, 457
1872	.....	.....	.....	.....	.....	.....	.....	.....	.....	68, 275, 745	1, 089, 698	69, 365, 443
1873	.....	.....	.....	.....	.....	.....	.....	.....	.....	68, 236, 567	2, 965, 987	71, 202, 554
1874	.....	.....	.....	.....	.....	.....	.....	.....	.....	68, 805, 374	766, 687	69, 572, 061
1875	.....	.....	.....	.....	.....	.....	.....	.....	.....	60, 930, 425	1, 757, 202	62, 687, 627
1876	.....	.....	.....	.....	.....	.....	.....	.....	.....	57, 959, 647	672, 221	58, 631, 868
1877	.....	.....	.....	.....	.....	.....	.....	.....	.....	59, 912, 268	1, 527, 141	61, 439, 409
1878	178, 544	6, 405, 520	2, 834, 119	10, 277, 725	1, 603, 376	364, 963	19, 412, 985	11, 108, 023	4, 096, 342	56, 281, 597	1, 060, 859	57, 342, 456
1879	69, 340	8, 587, 081	4, 001, 048	19, 594, 283	2, 243, 455	372, 776	18, 033, 652	13, 459, 486	5, 600, 840	71, 961, 961	926, 412	72, 888, 373
1880	129, 086	15, 414, 148	6, 341, 991	21, 631, 009	2, 439, 301	394, 668	15, 210, 389	20, 657, 975	8, 265, 789	90, 484, 356	894, 061	91, 378, 417
1881	240, 124	33, 632, 615	9, 931, 609	22, 988, 969	2, 118, 506	549, 596	14, 363, 581	23, 556, 608	10, 586, 666	117, 968, 274	1, 559, 737	119, 528, 011
1882	381, 825	29, 575, 667	9, 224, 777	15, 201, 671	1, 704, 084	569, 134	10, 962, 379	27, 871, 293	10, 744, 156	106, 234, 986	1, 048, 229	107, 283, 215
1883	223, 977	8, 662, 245	4, 784, 654	10, 718, 706	1, 801, 960	545, 768	8, 701, 951	28, 295, 253	10, 502, 771	74, 237, 285	1, 057, 225	75, 294, 510
1884	200, 732	8, 896, 832	5, 089, 958	12, 385, 229	1, 711, 158	641, 724	6, 745, 688	28, 538, 680	11, 426, 470	75, 636, 471	894, 696	76, 531, 167
1885	312, 197	12, 277, 750	5, 328, 043	13, 436, 916	2, 081, 165	639, 461	3, 235, 889	27, 104, 382	10, 811, 757	75, 227, 560	1, 177, 514	76, 405, 074
1886	329, 679	19, 318, 819	7, 842, 540	11, 247, 877	1, 799, 952	656, 607	2, 396, 248	26, 538, 581	10, 543, 756	80, 674, 059	1, 175, 201	81, 849, 260
1887	673, 610	17, 015, 034	7, 813, 640	10, 337, 085	1, 857, 223	747, 025	2, 410, 923	27, 066, 219	11, 084, 500	78, 505, 209	928, 237	79, 433, 446
1888	864, 704	7, 463, 609	5, 879, 690	11, 075, 639	1, 891, 246	872, 990	1, 016, 436	29, 475, 913	12, 603, 883	71, 144, 110	544, 078	71, 688, 188

a The returns of spirits distilled from apples, grapes, and peaches were included in the account of spirits distilled from other materials until July 1, 1864.

No returns of the production of the different kinds of warehoused spirits were made prior to July 1, 1877.

There are no official data by which the annual production of spirits distilled prior to the fiscal year 1866 can be stated in figures other than those that represent the quantities on which tax was paid. There are provisions for the exportation of spirits without payment of tax both in the act of July 1, 1862, and in that of June 30, 1864. There are also provisions for the abatement of the tax on spirits lost by leakage in transportation in the act of March 3, 1863, and in that of June 30, 1864, but there are no data in this office by which the total quantity of spirits so exported and lost by leakage each year can be determined prior to the fiscal year 1867. Hence the production above given for 1863, 1864, and 1865 is the same as the tax-paid quantities for those years (see aggregate quantities taxed each year for 1863, 1864, 1865, p. 143), and represents the true production less the unknown quantities exported and lost by leakage. To get the production for 1866, the quantity returned for tax that year (14,847,943 gallons) is added to 9,214,762 gallons stock on hand at the close of the same year (see page ix, Rep. Com. Int. Rev., 1867), making 24,062,795 gallons, though some of the quantity in warehouse (stock on hand) at the close of the year may have been, and doubtless was, produced in previous years.

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RETURNS OF DISTILLED SPIRITS UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE INTERNAL REVENUE RECEIPTS FROM DISTILLED SPIRITS AT EACH RATE OF TAX UNDER THE SEVERAL LEGISLATIVE ENACTMENTS, THE QUANTITIES OF THE SAME ON WHICH THE TAX WAS PAID, THE DATE WHEN EACH RATE OF TAX WAS IMPOSED AND REPEALED, AND THE LENGTH OF TIME THE SEVERAL RATES WERE IN FORCE, FROM JULY 1, 1862, TO JUNE 30, 1888.

Description of materials.	Rate of tax per gallon.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate quantities.	Remarks.
		Imposing tax.	Repealing tax.				
						Gallons.	
Spirits distilled from whatever materials	$0.20	July 1, 1862	Mar. 7, 1864	18 months.	$15,568,415.08	77,842,074	The act of July 1, 1862, went into operation September 1, 1862.
Spirits distilled from whatever materials	.60	Mar. 7, 1864	June 30, 1864	4 months.	19,956,194.20	33,260,323	
Spirits distilled from whatever materials, except grapes.	1.50	June 30, 1864	Dec. 22, 1864	6 months.	7,279,728.00	4,853,152	The act of June 30, 1864, provided that a tax of $1.50 per gallon should be levied and collected on all distilled spirits, except brandy distilled from grapes, from July 1, 1864, to February 1, 1865; on and after February 1, 1865, the tax should be $2 per gallon.
Spirits distilled from whatever materials, except grapes, to April 1, 1865, and from whatever materials, except apples, grapes, or peaches, after April 1, 1865.	2.00	Dec. 22, 1864	July 20, 1868	43 months.	75,958,211.06	37,979,104	The act of December 22, 1864, provided that the tax of $2 per gallon should take effect January 1, 1865, instead of February 1, 1865.
Spirits distilled from grapes	.25	June 30, 1864	Mar. 3, 1865	9 months.	7,565.41	30,262	So far as the other acts of legislation referred to in this table relate to the tax on spirits, they went into operation immediately on their passage, except the following:
Spirits distilled from grapes	.50	Mar. 3, 1865	July 13, 1866	17 months.	47,721.48	95,442	
Spirits distilled from apples or peaches	1.50	Mar. 3, 1865	July 13, 1866	17 months.	240,218.28	160,146	
Spirits distilled from apples, grapes, or peaches.	2.00	July 13, 1866	Mar. 2, 1867	6 months.	855,075.47	427,538	
Spirits distilled from apples or peaches	2.00	Mar. 2, 1867	July 20, 1868	17 months.	786,995.87	393,499	
Spirits distilled from grapes	1.00	Mar. 2, 1867	July 20, 1868	17 months.	171,955.18	171,956	*Dates of acts.* — *Dates when they took effect.*
Spirits distilled from materials other than apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48 months.	141,539,995.85	278,099,810	Mar. 3, 1865. — Apr. 1, 1865.
Spirits distilled from apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48 months.	2,982,501.52	5,965,004	July 13, 1866. — Sept. 1, 1866.
Spirits distilled from materials other than apples, grapes, or peaches.	.70	June 6, 1872	Mar. 3, 1875	31 months.	117,701,193.17	168,144,561	June 6, 1872. — Aug. 1, 1872.
Spirits distilled from apples, grapes, or peaches.	.70	June 6, 1872	Mar. 3, 1875	31 months.	3,553,933.12	5,077,046	
Spirits distilled from materials other than apples, grapes, or peaches.	.90	Mar. 3, 1875	.....	160 months.	762,857,920.32	847,619,915	
Spirits distilled from apples, grapes, or peaches.	.90	Mar. 3, 1875	.....	160 months.	14,281,293.80	15,868,102	
Total	.....	.....	.....	.....	1,168,788,917.81	1,475,987,934	

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RETURNS OF DISTILLED SPIRITS BY FISCAL YEARS.

G.—STATEMENT SHOWING THE TOTAL INTERNAL REVENUE RECEIPTS FROM SPIRITS DISTILLED FROM WHATEVER MATERIALS AT THE SEVERAL DIFFERENT RATES OF TAX, TOGETHER WITH THE QUANTITIES OF THE SAME ON WHICH THE TAX WAS PAID, AND THE AVERAGE RATE OF TAX PER GALLON ON THE AGGREGATE QUANTITIES TAXED EACH YEAR, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1888.

Fiscal year ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax per gallon.
			Gallons.		*Gallons.*	
1863	$0.20	$3,229,990.79	16,149,954	$3,229,990.79	16,149,954	$0.20
1864	.20	11,372,719.13	56,863,595	28,431,797.83	85,295,393	.33 33/100
	.60	17,059,078.70	28,431,798			
1865	.20	965,705.16	4,828,525	16,007,706.99	16,973,974	.94 31/100
	.25	7,565.41	30,262			
	.50	2,980.78	5,961			
	.60	2,897,115.50	4,828,525			
	1.50	7,281,187.14	4,854,125			
	2.00	4,853,153.00	2,426,576			
1866	.50	44,740.70	89,481	29,482,077.99	14,847,943	1.98 55/100
	1.50	238,759.14	159,173			
	2.00	29,198,578.15	14,599,289			
1867	1.00	13,069.56	13,070	29,164,409.34	14,588,740	1.99 91/100
	2.00	29,151,339.78	14,575,670			
1868	1.00	158,885.62	158,886	14,290,730.98	7,224,809	1.97 81/100
	2.00	14,131,845.36	7,065,923			
1869	.50	18,787,891.70	37,575,783	33,735,323.68	62,092,417	.54 33/100
	*.60	14,630,370.60	24,383,951			
	2.00	265,366.11	132,683			
	.....	†51,695.27	.....			
1870	.50	39,245,099.04	78,490,198	39,245,099.04	78,490,198	.50
1871	.50	31,157,314.15	62,314,628	31,157,314.15	62,314,628	.50
1872	.50	33,117,788.99	66,235,578	33,117,788.99	66,235,578	.50
1873	.50	7,516,835.35	15,033,671	43,131,064.78	65,911,141	.65 44/100
	.70	35,614,229.43	50,877,470			
1874	.70	43,807,093.70	62,581,562	43,807,093.70	62,581,562	.70
1875	.70	38,868,838.76	55,526,912	46,877,938.10	64,425,911	.72 76/100
	.90	8,009,099.34	8,898,999			
1876	.70	2,873,264.46	4,104,664	51,390,490.43	58,512,693	.88 58/100
	.90	48,517,225.97	53,908,029			
1877	.70	62,159.09	88,798	52,671,291.34	58,043,389	.89 97/100
	.90	52,609,132.25	58,454,591			
1878	.70	25,328.53	36,184	45,626,533.06	50,704,189	.89 99/100
	.90	45,601,204.53	50,668,005			
1879	.50	15,502.27	31,005	47,709,464.24	53,025,175	.89 98/100
	.70	2,767.03	3,953			
	.90	47,691,194.94	52,990,217			
1880	.70	190.84	272	55,919,119.18	62,132,415	.90
	.90	55,918,928.34	62,132,143			
1881	.70	1,251.58	1,788	62,214,127.56	69,127,206	.90
	.90	62,212,875.98	69,125,418			
1882	.70	2.17	3	64,778,756.97	71,976,398	.90
	.90	64,778,754.80	71,976,395			
1883	.90	69,085,856.73	76,762,063	69,085,856.73	76,762,063	.90
1884	.90	71,655,211.33	79,616,901	71,655,211.33	79,616,901	.90
1885	.70	.70	1	62,242,221.97	69,158,025	.90
	.90	62,242,221.27	69,158,024			
1886	.90	63,766,219.61	70,851,355	63,766,219.61	70,851,355	.90
1887	.90	60,642,351.66	67,380,391	60,642,351.66	67,380,391	.90
1888	.90	64,408,937.37	71,565,486	64,408,937.37	71,565,486	.90
Total	.....	1,163,788,917.81	1,475,987,934	1,163,788,917.81	1,475,987,934	.78 88/100

* A part of the first proviso of section 59, act of July 20, 1868, reads as follows: "A tax of $4 on each barrel, counting 40 gallons of proof spirits to the barrel, shall be assessed and collected from the owner of any distilled spirits which may be in bonded warehouse at the date of the taking effect of this act, to be paid whenever the same shall be withdrawn from such warehouse." This proviso, in effect, makes the tax 60 cents per gallon on 24,383,951 gallons in warehouse at the time of the passage of that act.

† Section 56 of act approved July 20, 1868, provided that all distilled spirits in bonded warehouse at the time of the passage of that act not withdrawn within nine months should be forfeited to the United States. The act of April 10, 1869, extended the time of the withdrawal of such spirits to June 30, 1869, but imposed a tax of 1 cent per gallon for each month after April 20, 1869. The receipts on account of this additional tax were $51,695.27.

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RETURNS OF FERMENTED LIQUORS BY FISCAL YEARS.

G.—STATEMENT SHOWING THE INTERNAL REVENUE RECEIPTS FROM FERMENTED LIQUORS AT ONE DOLLAR PER BARREL AND AT SIXTY CENTS PER BARREL, TOGETHER WITH THE QUANTITIES OF THE SAME ON WHICH TAX WAS PAID DURING EACH FISCAL YEAR, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1888.

Fiscal year ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities in barrels and their equivalents in gallons for each fiscal year.	
	Dollars.	*Dollars.*	*Barrels.*	*Dollars.*	*Barrels.*	*Gallons.*
1863	1.00	885,271.88	885,272	1,558,083.41	2,006,625	62,205,375
	.60	672,811.53	1,121,353			
1864	.60	1,376,491.12	2,294,152	2,223,719.73	3,141,381	97,382,811
	1.00	847,228.61	847,229			
1865	1.00	3,657,181.06	3,657,181	3,657,181.06	3,657,181	113,372,611
1866	1.00	5,115,140.49	5,115,140	5,115,140.49	5,115,140	158,569,340
1867	1.00	5,819,345.49	6,207,402	5,819,345.49	6,207,402	192,429,462
1868	1.00	5,685,663.70	6,146,663	5,685,663.70	6,146,663	190,546,553
1869	1.00	5,866,400.98	6,342,055	5,866,400.98	6,342,055	196,603,705
1870	1.00	6,081,520.54	6,574,617	6,081,520.54	6,574,617	203,813,127
1871	1.00	7,159,740.20	7,740,260	7,159,740.20	7,740,260	239,948,060
1872	1.00	8,009,969.72	8,659,427	8,009,969.72	8,659,427	268,442,237
1873	1.00	8,910,823.83	9,633,323	8,910,823.83	9,633,323	298,633,013
1874	1.00	8,880,829.68	9,600,897	8,880,829.68	9,600,897	297,627,807
1875	1.00	8,743,744.62	9,452,697	8,743,744.62	9,452,697	293,063,607
1876	1.00	9,159,675.95	9,902,352	9,159,675.95	9,902,352	306,972,912
1877	1.00	9,074,305.93	9,810,060	9,074,305.93	9,810,060	304,111,860
1878	1.00	9,473,360.70	10,241,471	9,473,360.70	10,241,471	317,485,601
1879	1.00	10,270,352.83	11,103,084	10,270,352.83	11,103,084	344,195,604
1880	1.00	12,346,077.26	13,347,111	12,346,077.26	13,347,111	413,760,441
1881	1.00	13,237,700.63	14,311,028	13,237,700.63	14,311,028	443,641,868
1882	1.00	15,680,678.54	16,952,085	15,680,678.54	16,952,085	525,514,635
1883	1.00	16,426,050.11	17,757,892	16,426,050.11	17,757,892	550,494,652
1884	1.00	17,573,722.88	18,998,619	17,573,722.88	18,998,619	588,957,189
1885	1.00	17,747,006.11	19,185,953	17,747,006.11	19,185,953	594,764,543
1886	1.00	19,157,612.87	20,710,933	19,157,612.87	20,710,933	642,038,923
1887	1.00	21,387,411.79	23,121,526	21,387,411.79	23,121,526	716,767,306
1888	1.00	22,829,202.90	24,680,219	22,829,202.90	24,680,219	765,086,789
Total		272,075,321.95	294,400,001	272,075,321.95	294,400,001	9,126,400,031

NOTE.—Prior to September 1, 1866, the tax on fermented liquors was paid in currency, and the full amount of tax was returned by collectors. From and after that date the tax was paid by stamps, on which a deduction of 7½ per cent. was allowed to brewers using them.

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RETURNS OF FERMENTED LIQUORS UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE DERIVED FROM FERMENTED LIQUORS AT ONE DOLLAR PER BARREL AND AT SIXTY CENTS PER BARREL, UNDER THE ENACTMENTS IMPOSING THOSE RATES, THE QUANTITIES ON WHICH THE TAX WAS PAID, THE DATE WHEN EACH RATE WAS IMPOSED AND WHEN IT ENDED, AND THE LENGTH OF TIME EACH RATE WAS IN FORCE, FROM JULY 1, 1862, to JUNE 30, 1888.

Articles.	Rates of tax per barrel.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate quantities.
		First imposing the tax.	Limiting tax.			
	Dollars.				*Dollars.*	*Barrels.*
Ale, beer, lager beer, porter, and other similar fermented liquors.	1.00	July 1, 1862	Mar. 3, 1863 (Limiting to Mar. 31, 1864)	6 months.	885,271.88	885,272
Ale, beer, lager beer, porter, and other similar fermented liquors.	.60	Mar. 3, 1863		13 months.	2,049,302.65	3,415,504
Ale, beer, lager beer, porter, and other similar fermented liquors.	1.00	July 1, 1862	.....	291 months.	269,140,747.42	290,099,225
Total	.....	.....	.....	.....	272,075,321.95	294,400,001

NOTE.—The act of July 1, 1862, went into operation September 1, 1862. The act of March 3, 1863, provided that the tax on fermented liquors should be 60 cents per barrel from the date of the passage of that act to April 1, 1864. Hence the tax of 60 cents per barrel having expired by limitation April 1, 1864, the tax of $1 per barrel under act of July 1, 1862, was again revived, and has continued in force from and including that date.

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PRODUCTION OF DISTILLED SPIRITS BY

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL
1, 1877, TO

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—			
		1878.	1879.	1880.	1881.
		Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
1	Alabama	18,793	19,944	11,669	15,466
2	Arizona *a*				
3	Arkansas	47,648	41,630	39,338	54,362
4	California	373,002	337,112	1,148,590	2,082,622
5	Colorado		8,998	175	
6	Connecticut	180,658	201,722	79,043	248,201
7	Dakota *b*		82		
8	Delaware	8,829	9,518	20,669	11,775
9	District of Columbia *c*				
10	Florida	84			
11	Georgia	151,431	122,029	138,447	208,570
12	Idaho *d*	10,154	10,178	9,274	9,479
13	Illinois	20,903,019	29,400,626	33,933,798	36,021,205
14	Indiana	5,752,358	7,184,384	7,945,901	9,045,556
15	Iowa	283,317	236,636	999,449	2,137,454
16	Kansas	397	4,842	42,779	65,686
17	Kentucky	6,531,455	8,201,100	15,139,651	32,052,409
18	Louisiana	193,573	27,550	11,494	3,193
19	Maine				
20	Maryland	764,021	977,049	1,700,069	2,448,759
21	Massachusetts	1,644,886	2,294,557	2,521,005	2,192,133
22	Michigan		42	83	9
23	Minnesota			23,642	
24	Mississippi	1,494	1,621	168	650
25	Missouri	2,378,085	2,591,988	2,290,956	2,381,719
26	Montana				
27	Nebraska	640,184	920,136	1,214,120	1,817,091
28	Nevada *e*				
29	New Hampshire	50,135	45,138	48,535	50,242
30	New Jersey	205,537	226,563	127,359	507,270
31	New Mexico	2,611	916	1,461	1,821
32	New York	2,631,636	2,906,205	2,504,194	2,428,421
33	North Carolina	247,638	345,495	502,074	654,153
34	Ohio	11,070,512	12,557,153	15,318,318	17,129,333
35	Oregon	1,407	1,355	1,565	1,294
36	Pennsylvania	1,461,133	2,114,416	3,203,343	4,745,887
37	Rhode Island				
38	South Carolina	31,857	32,667	29,218	37,262
39	Tennessee	756,191	886,035	879,761	1,471,788
40	Texas	15,920	18,291	2,960	11,657
41	Utah *f*				
42	Vermont	1,431	1,505	1,400	2,335
43	Virginia	290,345	218,766	318,759	282,788
44	Washington *g*				
45	West Virginia	23,016	54,723	348,673	532,149
46	Wisconsin	669,749	902,401	820,477	884,480
47	Wyoming *h*				
	Total	57,342,456	72,888,378	91,378,417	119,528,011

a Part of the district of New Mexico since September 5, 1883.
b Part of the district of Nebraska since August 20, 1883.
c Part of the district of Maryland since October 2, 1876.
d Part of the district of Montana since August 20, 1883.
e Part of the fourth district of California from October 1, 1883, to August 1, 1884.
f Part of the district of Montana from August 20, 1883, to August 1, 1884, and part of the State of Nevada from August 1, 1884, to June 30, 1887.
g Part of the district of Oregon since September 1, 1883.
h Part of the district of Colorado since August 15, 1883.

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STATES AND TERRITORIES FROM 1878 TO 1888.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JULY JUNE 30, 1888.

FISCAL YEAR ENDED JUNE 30—							
1882.	1883.	1884.	1885.	1886.	1887.	1888.	
Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	
4,291	14,660	9,337	11,044	14,068	6,452	1,215	1
							2
18,239	41,623	60,483	58,329	42,671	41,987	51,377	3
2,497,627	2,274,888	1,941,963	1,361,020	660,204	1,062,314	1,305,247	4
				48			5
133,506	92,484	110,668	119,104	142,381	127,050	111,612	6
							7
29,669	4,638	10,330	30,380	7,687	14,473		8
							9
	181						10
172,951	282,046	263,017	240,343	212,226	242,985	310,101	11
6,791							12
32,607,913	25,931,438	26,197,297	26,494,147	25,149,981	23,784,849	30,818,358	13
6,384,278	5,154,643	6,156,018	4,163,185	4,750,540	3,679,799	4,238,935	14
1,686,794	4,285,162	3,501,529	3,993,738	2,396,067	2,636,774	706	15
25,786	2,859	5,107	6,730	37,613	9,133	1,090	16
30,488,064	10,051,307	10,592,473	13,601,528	20,738,278	19,488,335	8,714,081	17
105,936	442			1,058	623	964	18
							19
1,740,415	1,224,871	1,656,530	1,757,709	2,119,250	1,701,295	1,451,705	20
1,769,463	1,856,551	1,762,929	1,976,763	1,674,516	1,816,550	1,859,741	21
							22
							23
	1,658	647	2,049	972	518		24
2,756,346	3,210,884	3,289,313	2,912,840	3,310,277	3,439,366	3,153,896	25
	1,017	4,886					26
1,226,382	1,246,447	1,469,642	2,153,357	1,607,244	2,298,260	2,897,239	27
							28
46,923	39,460	39,478	33,609	25,758	22,742	31,380	29
441,901	412,505	443,389	439,368	399,635	674,692	535,765	30
1,263	531	20	1,141	1,612	2,580	1,852	31
1,936,513	1,818,496	1,960,802	2,034,262	1,948,889	1,797,039	1,765,499	32
425,396	580,192	626,716	481,978	480,078	525,691	589,636	33
15,746,269	12,265,127	10,821,968	9,719,473	10,336,981	10,780,248	8,783,782	34
1,747	3,684	10,062	11,297	8,325	9,007	781	35
5,069,431	2,343,871	2,691,765	2,555,145	3,368,881	3,729,710	3,283,459	36
							37
28,098	50,077	49,410	32,162	38,979	44,266	47,227	38
1,099,114	1,030,818	1,317,804	873,436	809,574	805,054	857,957	39
4,139	7,039	9,010	10,925	16,152	5,418	9,463	40
							41
1,152	662	937	322	597	863		42
345,994	232,854	318,488	257,223	264,269	191,804	218,748	43
							44
400,499	185,222	301,275	228,319	419,906	256,882	180,241	45
738,385	646,173	912,807	852,178	869,593	836,687	516,731	46
							47
107,263,215	75,294,510	76,531,167	76,405,074	81,849,260	79,433,446	71,688,188	

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PRODUCTION OF FERMENTED LIQUORS BY

G.—TABLE SHOWING THE PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL
1, 1877, TO

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—			
		1878.	1879.	1880.	1881.
		Barrels.	*Barrels.*	*Barrels.*	*Barrels.*
1	Alabama	80	.....	84	.....
2	Arizona *a*	1,114	1,530	1,677	3,476
3	Arkansas	113	81	21	.....
4	California	374,453	385,707	380,458	415,709
5	Colorado	22,902	34,013	55,684	70,236
6	Connecticut	55,389	54,709	68,480	72,809
7	Dakota *b*	4,916	5,163	6,515	8,879
8	Delaware	7,986	8,604	9,928	12,210
9	District of Columbia *c*	.....	.....	.....	.....
10	Florida	.....	.....	.....	.....
11	Georgia	6,152	9,430	11,790	7,486
12	Idaho *d*	1,305	1,651	2,011	2,074
13	Illinois	595,650	645,883	805,095	891,825
14	Indiana	184,403	196,341	260,912	287,725
15	Iowa	185,893	186,769	232,702	253,002
16	Kansas	26,057	26,681	34,270	25,872
17	Kentucky	125,939	149,592	179,464	191,218
18	Louisiana	41,378	49,070	57,212	53,256
19	Maine	8	.....	.....	.....
20	Maryland	236,370	238,230	266,943	293,548
21	Massachusetts	618,484	591,472	678,246	738,257
22	Michigan	200,655	228,610	284,152	294,882
23	Minnesota	111,873	118,989	151,920	183,034
24	Mississippi	.....	.....	.....	.....
25	Missouri	549,149	614,870	756,527	838,764
26	Montana	4,968	5,871	7,684	9,707
27	Nebraska	30,705	32,889	43,804	46,105
28	Nevada *e*	12,976	15,078	15,098	13,460
29	New Hampshire	122,962	133,019	183,645	202,552
30	New Jersey	517,602	539,957	641,344	666,146
31	New Mexico	916	431	298	454
32	New York	3,551,889	3,925,922	4,599,099	4,860,637
33	North Carolina	5	40	98	6
34	Ohio	961,896	1,039,389	1,245,158	1,313,256
35	Oregon	14,084	16,591	21,691	24,843
36	Pennsylvania	1,034,660	1,097,214	1,343,207	1,407,287
37	Rhode Island	35,146	40,006	53,504	57,780
38	South Carolina	634	360	2,699	8,408
39	Tennessee	11,111	7,419	8,311	9,206
40	Texas	10,363	8,097	4,966	2,957
41	Utah *f*	8,550	12,670	13,746	15,962
42	Vermont	187	55	.....	.....
43	Virginia	15,462	15,903	18,080	20,530
44	Washington *g*	8,079	8,063	9,107	12,320
45	West Virginia	23,954	24,748	33,842	36,942
46	Wisconsin	509,983	625,284	853,806	952,209
47	Wyoming *h*	4,570	4,663	5,316	6,039
	Total	10,241,471	11,103,084	13,347,111	14,311,028

For notes to references in this table see page 146.

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STATES AND TERRITORIES FROM 1878 TO 1888.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM J JUNE 30, 1888.

FISCAL YEAR ENDED JUNE 30—						
1882.	1883.	1884.	1885.	1886.	1887.	1888.
Barrels.	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*
	28		2, 110	7, 500	14, 140	14, 75
4, 047	2, 729	303				
432, 670	459, 290	492, 510	504, 916	518, 477	583, 219	656, 27
87, 450	95, 286	105, 391	103, 056	104, 774	125, 891	147, 93
106, 167	123, 763	134, 706	126, 449	126, 710	149, 768	260, 34
17, 622	28, 390	5, 426				
14, 248	15, 914	18, 494	20, 044	21, 835	29, 640	
4, 860	11, 360	11, 871	10, 520	11, 100	2, 675	4, 67
3, 384	3, 873	965				
1, 051, 680	1, 087, 408	1, 147, 632	1, 204, 493	1, 358, 874	1, 691, 200	1, 907, 44
331, 311	332, 874	351, 011	358, 667	385, 452	435, 685	474, 4
286, 429	267, 390	257, 986	169, 446	195, 457	188, 149	160, 27
24, 281	25, 103	25, 437	19, 274	17, 369	16, 458	14, 17
219, 356	213, 938	239, 918	249, 479	264, 139	288, 347	301, 8
55, 645	59, 606	85, 433	91, 772	117, 311	124, 778	124, 6
				70		
348, 676	365, 389	406, 447	426, 684	472, 475	536, 728	634, 1
836, 539	861, 972	861, 468	885, 920	966, 639	1, 000, 957	1, 017, 0
329, 377	340, 043	400, 196	389, 683	436, 364	477, 880	522, 0
215, 113	248, 150	283, 653	278, 341	304, 485	331, 480	306, 4
1, 019, 873	1, 050, 446	1, 146, 829	1, 144, 325	1, 203, 243	1, 420, 314	1, 562, 5
13, 447	15, 142	38, 152	26, 537	28, 061	30, 164	64, 2
54, 053	56, 361	94, 811	108, 445	133, 315	163, 474	168, 3
11, 358	10, 001	2, 572	23, 941	31, 237	35, 979	
252, 706	270, 628	323, 449	320, 115	329, 130	317, 685	342, 6
810, 156	852, 203	905, 214	953, 464	1, 055, 757	1, 213, 550	1, 316, 0
1, 780	2, 591	5, 667	6, 198	7, 857	6, 253	6, 0
5, 642, 627	5, 931, 303	6, 266, 691	6, 438, 625	6, 942, 300	7, 548, 350	7, 978, 5
23	36	22	12			
1, 576, 817	1, 628, 267	1, 721, 760	1, 684, 818	1, 773, 724	1, 998, 269	2, 195, 8
25, 710	26, 830	45, 498	46, 239	54, 900	67, 659	82, 1
1, 744, 662	1, 838, 018	1, 990, 807	1, 983, 205	2, 119, 773	2, 372, 849	2, 479, 3
70, 704	69, 110	57, 560	54, 890	55, 230	70, 160	
9, 900	8, 881	8, 954	9, 253	14, 714	15, 585	12, 5
2, 484	5, 317	6, 625	9, 933	21, 937	32, 085	38, 7
2, 065	2, 046	3, 384	18, 645	31, 841	40, 658	50, 9
18, 675	22, 270	3, 705				
26, 210	27, 170	28, 628	31, 000	36, 070	37, 830	49, 2
14, 208	17, 609	4, 838				
48, 290	52, 540	64, 920	67, 195	74, 498	97, 144	103, 3
1, 224, 422	1, 323, 214	1, 448, 845	1, 418, 159	1, 488, 315	1, 656, 523	1, 683, 1
5, 321	5, 345	886				
16, 952, 085	17, 757, 892	18, 998, 619	19, 185, 953	20, 710, 933	23, 121, 526	24, 680, 2

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RECEIPTS FROM SPECIAL TAXES FOR THE

H.—STATEMENT SHOWING THE INTERNAL REVENUE RECEIPTS FROM SPECIAL TAXES APRIL

	STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Stills or worms manufactured.	Manufacturers of cigars.	Dealers in leaf-tobacco.	Dealers in leaf-tobacco not exceeding 25,000 pounds.	Retail dealers in leaf-tobacco.
1	Alabama	$300.00	$21,390.86	$3,012.49	.....	.....	$197.00	.....	$2.50	.....
2	Arkansas	.....	17,568.84	2,991.68	.....	.....	119.50	$10.00	4.58	.....
3	California	16,925.01	292,779.45	32,833.34	$154.17	$640	2,160.50	371.50	4.58	.....
4	Colorado	783.33	70,783.54	7,266.66	.....	.....	578.50	62.00	.....	.....
5	Connecticut	2,466.68	102,430.41	7,208.33	25.00	60	1,968.00	862.00	64.57	.....
6	Florida	.....	8,299.99	1,050.00	.....	.....	1,301.50	323.00	10.00	.....
7	Georgia	575.00	83,651.89	4,797.05	108.33	370	187.00	.....	.....	.....
8	Illinois	13,216.68	281,784.38	22,170.87	208.34	340	7,200.00	639.50	60.42	.....
9	Indiana	2,233.34	139,175.37	6,204.17	.....	.....	2,596.24	643.00	91.46	.....
10	Iowa	625.00	73,202.61	8,633.33	.....	.....	1,634.50	24.00	.....	.....
11	Kansas	83.33	31,911.52	810.41	156.25	120	1,065.00	11.00	.....	.....
12	Kentucky	7,224.99	86,062.24	21,787.50	62.50	100	1,507.50	12,092.43	2,432.37	.....
13	Louisiana	3,283.32	122,814.26	11,383.35	.....	.....	688.00	239.50	.....	.....
14	Maryland	7,866.66	157,454.30	13,366.68	37.50	120	4,054.50	1,144.00	140.41	.....
15	Massachusetts	8,258.34	168,782.02	19,708.35	16.67	20	3,064.00	564.00	19.16	.....
16	Michigan	1,341.67	147,932.12	5,304.16	.....	.....	3,504.50	173.00	12.00	.....
17	Minnesota	2,562.49	77,374.11	5,391.65	.....	.....	1,167.50	60.00	.....	.....
18	Missouri	8,858.33	138,704.33	18,054.20	41.67	20	3,722.00	760.00	45.00	.....
19	Montana	200.00	54,095.82	6,729.18	.....	.....	96.50	.....	.....	.....
20	Nebraska	833.33	67,435.45	5,775.02	.....	.....	1,058.00	24.00	.....	.....
21	New Hampshire	8.33	55,354.02	1,241.67	.....	.....	647.50	12.00	.....	.....
22	New Jersey	2,158.34	183,228.38	5,233.33	129.16	80	4,365.50	110.00	.....	.....
23	New Mexico	291.66	39,240.68	3,900.01	.....	.....	82.50	.....	.....	.....
24	New York	29,549.99	748,542.95	73,547.11	54.17	100	27,393.00	5,534.00	17.09	.....
25	North Carolina	975.00	31,527.49	1,808.35	29.17	20	192.50	3,320.00	213.38	.....
26	Ohio	12,454.17	323,646.38	30,429.21	50.00	200	8,619.50	3,931.50	346.39	.....
27	Oregon	775.00	45,060.27	5,237.51	.....	.....	207.00	162.00	2.50	.....
28	Pennsylvania	26,175.02	353,306.17	33,166.71	95.84	120	23,157.25	3,699.25	282.11	.....
29	South Carolina	25.00	20,850.00	1,641.67	.....	.....	106.00	.....	.42	.....
30	Tennessee	1,500.00	39,280.36	5,549.69	.....	.....	159.50	2,676.00	581.92	.....
31	Texas	1,175.00	69,378.21	4,691.67	.....	.....	403.19	18.00	.....	.....
32	Virginia	2,491.67	57,484.80	4,000.02	.....	.....	952.00	4,632.35	370.59	.....
33	West Virginia	508.33	17,496.05	800.00	.....	.....	626.50	326.00	135.63	.....
34	Wisconsin	6,658.34	136,649.03	10,766.67	29.16	.....	2,974.25	848.00	86.26	$218.75
	Total	162,333.35	4,214,678.30	381,492.04	1,197.93	2,310	107,767.03	43,207.03	4,923.84	218.75
	Total for the special-tax year 1887	181,708.45	4,702,665.04	424,100.32	948.36	3,000	111,420.31	46,178.82	4,429.53	437.51

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SPECIAL-TAX YEAR ENDED APRIL 30, 1888.

IN THE SEVERAL STATES AND TERRITORIES FOR THE SPECIAL-TAX YEAR ENDED 30, 1888.

Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.	
$20,786.31	.....	.....	$200.00	$633.34	$959.16	.....	$414.00	$480.00	$48,375.66	1
16,969.40	$27.50	$12.50	.....	465.84	550.00	.....	1,022.00	1,532.24	41,274.08	2
39,444.00	16.50	76.85	13,779.17	5,622.50	6,383.36	.....	.....	480.00	411,670.93	3
14,874.30	6.00	8.10	2,170.83	1,696.67	3,208.34	$600	844.00	1,240.00	104,072.27	4
23,546.34	8.50	210.75	1,758.32	3,695.96	6,470.90	4,000	13,714.00	2,980.00	171,409.76	5
7,100.20	2.50	9.90	.....	20.00	500.00	.....	80.66	240.00	18,937.75	6
28,164.26	100.00	151.70	200.00	920.83	1,004.17	.....	395.88	360.00	70,986.11	7
78,567.57	163.50	700.30	7,610.43	12,680.07	12,623.11	3,900	28,330.00	10,820.00	481,005.77	8
41,378.52	60.00	247.60	4,683.34	3,685.85	4,610.44	1,200	1,516.00	520.00	208,845.33	9
36,337.30	18.00	86.35	6,000.00	4,982.59	2,395.85	.....	60.00	240.00	129,239.53	10
36,804.45	.....	46.50	350.00	2,370.00	1,295.84	600	1,812.00	40.00	77,476.30	11
25,968.10	403.50	96.20	2,583.33	2,252.49	1,733.32	.....	4,594.00	2,400.00	171,300.48	12
29,792.60	108.00	346.15	500.00	3,146.66	1,264.59	.....	548.00	920.00	175,034.43	13
35,705.00	57.50	133.50	3,845.84	2,475.01	2,068.74	.....	726.00	440.00	229,635.64	14
41,745.60	24.00	789.25	3,520.83	10,988.46	9,835.39	.....	15,826.00	7,880.00	291,042.07	15
42,051.20	43.00	706.40	9,629.17	4,297.73	7,866.70	.....	9,792.00	10,560.00	243,213.65	16
22,367.80	24.00	164.60	9,720.84	3,387.53	6,116.64	.....	.....	.....	128,337.16	17
46,950.10	392.50	149.60	4,820.83	3,853.36	7,545.03	.....	5,516.00	6,900.00	246,332.95	18
8,596.30	2.25	52.20	3,933.33	1,358.32	2,116.66	.....	680.00	2,580.00	80,440.56	19
30,230.30	.....	26.45	3,691.67	2,700.01	6,225.03	.....	398.00	960.00	119,357.26	20
21,307.20	.....	491.95	500.00	4,261.68	3,020.84	.....	1,408.00	540.00	88,793.19	21
39,370.80	48.00	791.18	3,787.50	7,361.62	8,195.85	.....	1,678.00	960.00	257,497.66	22
5,690.50	.....	1.25	1,254.17	408.33	1,981.25	.....	864.00	560.00	54,224.35	23
144,181.34	741.50	2,698.80	20,954.17	36,181.93	23,891.70	600	676.00	.....	1,114,663.75	24
20,106.72	1,187.50	1,098.75	.....	890.02	762.51	.....	.....	.....	62,131.39	25
79,413.48	217.00	1,269.40	12,583.33	10,085.86	11,787.51	2,100	10,046.00	1,720.00	508,900.23	26
11,294.30	.....	36.25	5,420.82	1,235.01	1,535.41	.....	208.00	900.00	72,074.07	27
118,883.31	173.75	2,172.75	28,233.37	12,224.23	14,770.83	2,400	5,300.00	760.00	624,920.59	28
15,709.70	12.00	.....	150.00	241.64	600.00	.....	.....	.....	39,336.43	29
19,493.53	223.50	142.55	300.00	481.65	1,287.49	.....	1,540.00	840.00	74,056.19	30
34,635.20	24.00	13.65	825.00	10,184.19	8,235.41	.....	620.00	2,400.00	132,598.52	31
18,723.80	917.00	83.70	150.00	575.01	1,095.85	.....	246.00	.....	91,722.79	32
10,674.70	83.00	15.25	791.67	954.13	375.00	.....	236.00	.....	33,022.26	33
30,293.83	45.00	281.65	12,375.01	6,897.49	6,202.91	.....	2,088.00	2,484.00	218,898.35	34
1,197,148.06	5,129.50	13,112.03	166,322.97	163,216.01	168,515.84	15,400	111,178.54	62,736.24	6,820,827.46	
1,233,503.98	5,649.00	15,464.57	189,929.33	173,702.95	165,468.64	23,900	108,634.00	75,200.00	7,466,340.81	

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I.—ABSTRACTS OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS, MARSHALS, DURING THE FISCAL YEAR

	JUDICIAL DISTRICTS.	Suits pending July 1, 1887.			Suits commenced during fiscal year.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
		Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*
1	Alabama, northern	299	25		403	31	
2	Alabama, middle	29	1		173	12	
3	Alabama, southern				1		
4	Alaska						
5	Arizona				2		
6	Arkansas, eastern	9			38		
7	Arkansas, western	19	1		136		1
8	California, northern	167	9	6	72	3	4
9	California, southern						
10	Colorado	1					
11	Connecticut	5			46		2
12	Dakota				2		
13	Delaware	2			1	1	
14	District of Columbia	2				2	
15	Florida, northern	1			7		
16	Florida, southern				9		
17	Georgia, northern	322	8	5	525	5	5
18	Georgia, southern	27			62		
19	Idaho						
20	Illinois, northern	52	1	1	92	1	2
21	Illinois, southern	32	4		196	3	
22	Indiana	17			49		
23	Iowa, northern	39			107		
24	Iowa, southern	47	1		88		
25	Kansas	21			49		
26	Kentucky	79	46		503	73	
27	Louisiana, eastern	1	10	1	2	3	
28	Louisiana, western	8			12		
29	Maine	20			107		
30	Maryland	2			36		
31	Massachusetts	13	10	6	35		
32	Michigan, eastern	70			19		
33	Michigan, western	4			29		
34	Minnesota	7	1		34		
35	Mississippi, northern	163		1	543		
36	Mississippi, southern	5			9		
37	Missouri, eastern	16			105		
38	Missouri, western	23			276		
39	Montana						
40	Nebraska	5			23		
41	Nevada						
42	New Hampshire	2			1		
43	New Jersey	5	3	1	8	2	
44	New Mexico	5			5		
45	New York, northern	10	2		83		1
46	New York, eastern	7	57	4			
47	New York, southern	39	32	2	12	1	2
48	North Carolina, eastern	10		3	44	4	2
49	North Carolina, western	272	17		419	9	6
50	Ohio, northern	7			51		
51	Ohio, southern	8	3		8	1	
52	Oregon		1		4	1	
53	Pennsylvania, eastern	2	42	1	19	32	5
54	Pennsylvania, western	25	5	2	11		
55	Rhode Island	2	1		2		1
56	South Carolina	44	1		253		
57	Tennessee, eastern	137	1		303		
58	Tennessee, middle	118	7	3	326	11	
59	Tennessee, western	198			123		
60	Texas, eastern	56			41		
61	Texas, northern	22	1		13		
62	Texas, western	12			37		
63	Utah	1			1		
64	Vermont	20			5		
65	Virginia, eastern	14	1		12	2	
66	Virginia, western	129	40		194	29	
67	Washington			1	3		
68	West Virginia	395	2		315		
69	Wisconsin, eastern	1			8		
70	Wisconsin, western	4			3		
71	Wyoming						
	Total	3,052	333	37	6,094	226	31
	Total for fiscal year 1887	2,103	287	46	6,165	304	27

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AND OTHERS, OF SUITS AND PROSECUTIONS UNDER THE INTERNAL REVENUE LAWS, ENDED JUNE 30, 1888.

Suits decided in favor of United States.						Suits settled by compromise.			
Judgments and costs paid.			Judgments and costs not paid.						
Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	
Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	
4	16		371	4					1
3	2		58	1					2
									3
									4
									5
			15			1			6
3			118						7
2	1		9				1	3	8
									9
									10
6			14			21		1	11
			1			1			12
			2	1					13
			1						14
									15
			5						16
11	3	1	239	1		31	3		17
3			33						18
									19
53		1	20			3		1	20
78			37	4					21
19			9			1			22
12			79			3			23
15			34						24
1			14			3			25
12	4		348	19		7	8		26
	1			1			1		27
			4						28
22			19			29			29
5			16			2			30
7			2			23	1		31
13			20						32
4			11			4			33
5									34
48			210						35
2			2						36
52			23			1			37
109			87			4			38
									39
3			4						40
									41
									42
1	1		2	2		3	1	1	43
			1						44
60			8					1	45
									46
			2	1		3		2	47
7	1		30	3				3	48
90	7	1	286	5					49
19			14			3			50
2			2			1			51
			1						52
6	2		4	35		10	17	5	53
2			4			11			54
									55
3			113			4			56
31	1		174						57
19	8		199	6		2	1	2	58
			73						59
1			7			28			60
1			4			3			61
2			10			1			62
			1						63
			1			8			64
1	1		6			4	1		65
3	26		109	12					66
						2			67
7			263			1			68
3			4						69
						3			70
									71
750	74	3	3,123	95		221	34	19	
799	38	7	2,383	156	4	179	20	20	

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I.—Abstracts of Reports of United States District Attorneys,

	JUDICIAL DISTRICTS.	Suits decided adversely to the United States.			Suits dismissed, abandoned, or consolidated, etc.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
		Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*
1	Alabama, northern	46	5		74	9	
2	Alabama, middle	20			27	5	
3	Alabama, southern	1					
4	Alaska						
5	Arizona	1			1		
6	Arkansas, eastern	5			7		
7	Arkansas, western	6			4		
8	California, northern				19	2	2
9	California, southern						
10	Colorado						
11	Connecticut	2					
12	Dakota						
13	Delaware				1		
14	District of Columbia						
15	Florida, northern	3			4		
16	Florida, southern	1					
17	Georgia, northern	96		2	190		1
18	Georgia, southern	10			36		
19	Idaho						
20	Illinois, northern	2			11		
21	Illinois, southern	8			84		
22	Indiana				23		
23	Iowa, northern	14			10		
24	Iowa, southern	10			20	1	
25	Kansas	2			2		
26	Kentucky	114	1		44	23	
27	Louisiana, eastern	1					
28	Louisiana, western	1			3		
29	Maine	1			9		
30	Maryland	1			2		
31	Massachusetts	6	1		6		
32	Michigan, eastern	1			27		
33	Michigan, western	5			5		
34	Minnesota	3			6		
35	Mississippi, northern	66			36		
36	Mississippi, southern	7					
37	Missouri, eastern	2			36		
38	Missouri, western	15			32		
39	Montana						
40	Nebraska	1			3		
41	Nevada						
42	New Hampshire						
43	New Jersey	2			1		
44	New Mexico	1			1		
45	New York, northern				6		
46	New York, eastern					41	
47	New York, southern				23	7	
48	North Carolina, eastern	5			2		
49	North Carolina, western	63		1	78		
50	Ohio, northern	2			7		
51	Ohio, southern	2			1	3	
52	Oregon	1				1	
53	Pennsylvania, eastern		2				
54	Pennsylvania, western	2					
55	Rhode Island						1
56	South Carolina	114			18		
57	Tennessee, eastern	53			72		
58	Tennessee, middle	84			78	1	
59	Tennessee, western	25			26		
60	Texas, eastern	4			22		
61	Texas, northern	6			3		
62	Texas, western	9			11		
63	Utah						
64	Vermont	1			3		
65	Virginia, eastern	4			1		
66	Virginia, western	58	2		33	7	
67	Washington						1
68	West Virginia	82			68		
69	Wisconsin, eastern						
70	Wisconsin, western	1					
71	Wyoming						
	Total	970	11	3	1,176	100	5
	Total for fiscal year 1887	812	8	4	1,043	36	1

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MARSHALS, AND OTHERS, OF SUITS AND PROSECUTIONS, ETC.—Continued.

Suits pending July 1, 1888			Sentences suspended.	Amounts of judgments recovered and costs taxed.						
				Criminal.		Civil.		In rem.		
Criminal.	Civil.	In rem.	Criminal.	Fines.	Costs.	Principal.	Costs.	Principal.	Costs.	
No.	No.	No.	No.							
207	22		235	$28,410.00	$12,921.05	$963.74	$517.67			1
98	5		3	7,500.00	5,253.93	245.10	119.44			2
										3
										4
										5
19			3	6,100.00	941.50					6
24	1	1		13,500.00	8,268.00					7
209	8	5	10	350.00	587.92	82.04	56.70			8
										9
1										10
8		1	3	2,132.00						11
										12
				100.00			29.94			13
1	2		1							14
1										15
3			1	400.00						16
280	6	6	34	10,400.00	44,577.16	180.96	178.14		$19.66	17
7			25	1,600.00	4,231.23					18
										19
55	2	1	2	3,551.00	1,475.41			$1,468.38	352.87	20
21	3		1	11,318.00	2,867.94	33,287.95	159.44			21
14			4	730.00	832.82					22
28				8,962.00	858.97					23
56			40	4,005.00	1,953.72					24
48			2	1,500.00	118.20					25
57	64		49	27,000.00	17,264.14	2,138.31	1,380.00			26
2	10	1				50,000.00	151.40			27
12			4							28
47			9	1,640.00	778.54					29
12				3,225.00	808.50					30
4	8	6	2	1,640.00	1,093.07					31
28			27	1,298.00	699.47					32
4			1	1,350.00						33
27	1			95.00	119.62					34
346		1	25	7,387.00	6,369.05					35
3			1	59.25						36
7			3	952.00	2,907.00					37
53				2,342.50	4,991.39					38
										39
17				175.00	266.57					40
										41
3										42
4	1		1	10.00	28.82	32.61	45.40			43
7										44
19	2			1,865.00						45
7	16	4								46
23	25	2	1	100.00		37,209.12	29.12			47
10		2	12	2,100.00	1,921.50	448.99	311.35			48
174	14	4	201	12,290.00	21,225.80	1,818.33	642.92	444.11	662.05	49
18			2	770.00	1,379.91					50
8	1		1	1,350.00	137.86		69.07			51
2	1			100.00						52
1	18	1		140.00		18,561.48				53
17	5	2	1	450.00	231.39					54
4	1									55
45	1		12	7,700.00						56
110				15,400.00	7,790.00	44.78	53.90			57
62	2	1	44	9,780.00	10,997.08	1,358.74	380.37		95.00	58
197			20	5,325.00						59
35			1	1,281.50	61.00					60
18	1			500.00						61
16			3	921.00						62
1				1,000.00						63
12				1,000.00						64
10	1		7			43.51	47.70			65
120	23		22	7,800.00	5,239.25	2,242.04	1,479.85			66
1					30.60					67
239	2		40	18,900.00						68
2				700.00						69
3										70
										71
2,906	245	38	858	238,204.34	167,738.41	148,657.70	5,652.41	1,912.49	1,129.58	
3,062	332	37	790	212,387.62	183,277.64	463,927.02	8,713.16	7,328.62	474.10	

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I.—ABSTRACTS OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS, MARSHALS, AND OTHERS, OF SUITS AND PROSECUTIONS, ETC.—Continued.

	JUDICIAL DISTRICTS.	Amounts paid to collectors during the fiscal year.					
		Criminal.		Civil.		In rem.	
		Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.
1	Alabama, northern						
2	Alabama, middle	$110.00	$265.50	$530.38	$402.69		
3	Alabama, southern						
4	Alaska						
5	Arizona						
6	Arkansas, eastern	100.00	249.96				
7	Arkansas, western	210.00	288.02				
8	California, northern	1,200.00	63.74	25.34		$4,388.00	$1,885.00
9	California, southern	425.00				910.92	
10	Colorado						
11	Connecticut	1,310.00	1,063.50	5,428.06	102.97	2,400.00	630.00
12	Dakota	235.00					
13	Delaware						
14	District of Columbia						
15	Florida, northern						
16	Florida, southern	200.00					
17	Georgia, northern						
18	Georgia, southern	2,580.00	1,033.28	191.44	92.65		19.66
19	Idaho						
20	Illinois, northern	6,904.00	1,201.15			2,250.00	352.87
21	Illinois, southern	3,150.00	1,592.05				
22	Indiana	520.00	655.41				
23	Iowa, northern	1,008.00	225.65				
24	Iowa, southern	1,390.00	667.33				
25	Kansas	215.00	144.40				
26	Kentucky	15,409.00	235.04	91.67	168.11		
27	Louisiana, eastern	174.00	96.10	878.47			
28	Louisiana, western						
29	Maine	1,043.35	402.17				
30	Maryland	1,025.75					
31	Massachusetts	440.00	196.81				
32	Michigan, eastern	1,051.05	397.84				
33	Michigan, western	680.00	279.23				
34	Minnesota	2,925.00	119.62				
35	Mississippi, northern	930.00	135.10				30.25
36	Mississippi, southern	94.15					
37	Missouri, eastern	612.00	2,680.86				
38	Missouri, western	1,730.00	2,682.92				
39	Montana						
40	Nebraska	140.00	69.88				
41	Nevada						
42	New Hampshire						
43	New Jersey	1,230.67	194.30	8.38	23.75		
44	New Mexico						
45	New York, northern	5,186.00				3,500.00	
46	New York, eastern	1,475.00	2.40				
47	New York, southern	3,445.00	60.42	12,000.00			314.84
48	North Carolina, eastern	860.00	1,754.46	65.59	37.95		
49	North Carolina, western	1,910.00	4,762.12	367.91	232.30		
50	Ohio, northern	180.00	673.41				
51	Ohio, southern	3,535.00	121.07		69.07		
52	Oregon						
53	Pennsylvania, eastern	950.00	405.47	2,690.00	162.96		294.25
54	Pennsylvania, western	685.00	448.79				
55	Rhode Island						
56	South Carolina	1,150.00	500.51	220.36	244.25		
57	Tennessee, eastern	910.00	1,595.97	22.00	62.06		
58	Tennessee, middle	795.00	4,983.49	328.81	237.77		
59	Tennessee, western						
60	Texas, eastern	161.00	206.57				
61	Texas, northern	100.00	145.00				
62	Texas, western	35.00	37.35				
63	Utah						
64	Vermont	300.00	406.41				
65	Virginia, eastern	50.00		88.51	47.70		
66	Virginia, western	275.00	151.65	1,070.02	325.34		
67	Washington	579.50	30.60				
68	West Virginia	415.00	93.34				
69	Wisconsin, eastern	1,450.00	253.02				
70	Wisconsin, western	1,150.00					
71	Wyoming						
	Total	72,638.47	30,672.00	24,006.96	2,199.57	13,448.92	3,498.87
	Total for fiscal year 1887	54,983.74	29,306.41	79,589.58	1,663.74	22,434.13	3,[illegible]

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K.—ABSTRACT OF SEIZURES OF PROPERTY FOR VIOLATION OF INTERNAL REVENUE LAWS FOR THE FISCAL YEAR ENDED JUNE 30, 1888.

STATES AND TERRITORIES.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Alabama	182	$199.00			142	$34.00	$9,043.00
Arkansas							640.50
California	2,221	2,196.75	107,600	$604.00			20,557.85
Connecticut	3,582	4,621.00	49,900	475.00			17,693.21
Georgia	962	2,320.00			39	12.00	15,096.75
Illinois	105	115.00			200	116.00	4,759.65
Indiana	164	186.80					35.00
Kentucky	42	44.00					1,992.00
Louisiana	22	15.00	764	11.00	30	15.00	679.00
Maryland	21	42.00					
Massachusetts							23.00
Michigan	210	65.00			23	5.00	
Missouri	10	6.00	600	6.00	13	6.00	443.40
Nebraska	25	75.00	800	25.00			27.80
New Jersey	41	100.00					250.00
New Mexico	15	26.25					36.25
New York	1,582	384.85	55,275	507.00			37,992.50
North Carolina	3,208	1,977.00			12,717	1,172.00	17,101.58
Ohio	922	969.25	76,107	618.00	433	100.00	4,417.00
Pennsylvania	233	230.50	7,250	100.00			22,943.14
South Carolina	487	513.15					3,506.50
Texas			1,000	28.00	8	4.00	51.00
Tennessee	1,285	1,408.81					3,175.00
Virginia	444	302.82			8	3.60	6,548.25
Wisconsin	45	27.00					85.00
West Virginia							80.00
Total	15,808	15,825.18	299,296	2,374.00	13,613	1,467.60	167,177.38
Total for fiscal year 1887	96,772	40,871.70	220,487	3,347.08	50,874	5,744.14	123,537.08

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ABATEMENT CLAIMS ..... XXVIII, XXIX

ALCOHOL:

Decrease (600,199 gallons) from previous year in exportation of CXI
Decrease (3,610 gallons) from previous year in quantity of, allowed for leakage CII
Exported during fiscal year 1886, quantity of (2,320,361 gallons) CIII
Exported during fiscal year 1887, quantity of (883,896 gallons) ..... CIII, CV, CXXX
Exported during fiscal year 1888, quantity of (283,687 gallons) ..... CV, CXXX
Increase (11, 896 gallons) over previous year in quantity of, transferred to manufacturing warehouses CXII
Increase (738,604 gallons) over previous year in production of LXI
Increase (2,598 gallons) over previous year in quantity of, withdrawn for scientific purposes and use of United States CXII
Increase (670,774 gallons) over previous year in quantity of, withdrawn from warehouse, tax-paid XCVIII
Lost by casualty during fiscal year 1887, quantity of (3,837 gallons) ..... CXXI, CXXX
Lost by casualty during fiscal year 1888 ..... CXXI, CXXX
Lost by leakage or evaporation in warehouse during fiscal years 1887 and 1888, quantities of (6,733 and 3,123 gallons, respectively) ..... CI, CXXX
Ports from which exported during fiscal year 1887 CVI
Ports from which exported during fiscal year 1888 CVIII
Ports to which exported during fiscal year 1887 CVI
Ports to which exported during fiscal year 1888 CVIII
Produced during fiscal years 1887 and 1888, quantities of (10,337,035 and 11,075,639 gallons, respectively) ..... LX, CXXX
Remaining in warehouse at close of fiscal years 1886, 1887, and 1888, quantities of (760,076; 352,899, and 606,702 gallons, respectively) ..... LVIII, CXXIV, CXXX
Withdrawn for scientific purposes and use of United States during fiscal years 1887 and 1888, quantities of (18,673 and 21,271 gallons, respectively) ..... CXI, CXXX
Withdrawn for transfer to manufacturing warehouses during fiscal years 1887 and 1888, quantities of (13,919 and 25,817 gallons, respectively) ..... CXII, CXXX
Withdrawn from warehouse, tax-paid, during fiscal years 1887 and 1888, quantities of (9,817,164 and 10,487,938 gallons, respectively) ..... XCVII, CXXX

ALCOHOL AND PURE NEUTRAL OR COLOGNE SPIRITS:

Decrease from previous year in quantities of spirits withdrawn for export, due mainly to decreased withdrawals of CXI

ASSESSMENTS:

Amount of, during fiscal year 1888, by States and Territories XLVIII
Amount of, in each class and in all classes, for fiscal years 1887 and 1888, compared XLVII
Reasons for increase or decrease in the amount of, in several of the classes named, during fiscal year 1888 XLVIII
Statements, tables, etc., prepared from reports in Division of XLVII

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Tax on circulation of, during last two fiscal years, compared V
Tax on circulation of, during first quarter of fiscal years 1888 and 1889, compared VIII

BOURBON WHISKY:

Decrease (46,970 gallons) from previous year, in exportation of CXI
Decrease (9,551,425 gallons) from previous year, in production of LXI
Erroneous charges of, to casualty and export accounts in previous years corrected CXXX
Exported during fiscal year 1886, quantity of (1,946,042 gallons) CIII
Exported during fiscal year 1887, quantity of (217,800 gallons) ..... CIII, CV, CXXX
Exported during fiscal year 1888, quantity of (170,830 gallons) ..... CV, CXXX
Increase (260,896 gallons) over previous year in quantity of, allowed for leakage CII
Increase (1,084 gallons) over previous year in quantity of, transferred to manufacturing warehouses CXII
Increase (229 gallons) over previous year in quantity of, withdrawn for scientific purposes and use of United States CXII
Increase (2,087,094 gallons) over previous year in quantity of, withdrawn from warehouse, tax-paid, during the year XCVIII
Lost by casualty during fiscal years 1887 and 1888, quantities of (231,964 and 2,017 gallons, respectively) ..... CXXI, CXXX
Lost by leakage or evaporation in warehouse during fiscal years 1887 and 1888, quantities of (1,019,234 and 1,280,040 gallons, respectively) ..... CI, CXXX
Ports from which exported during fiscal year 1887 CVII
Ports from which exported during fiscal year 1888 CIX
Ports to which exported during fiscal year 1887 CVII
Ports to which exported during fiscal year 1888 CIX
Produced during fiscal years 1887 and 1888, quantities of (17,015,034 and 7,463,609 gallons, respectively) ..... LX, CXXX
Remaining in warehouse at close of fiscal years 1886, 1887, and 1888, quantities of (35,360,623; 40,801,717, and 34,619,154 gallons, respectively) CXXIV

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BOURBON WHISKY—Continued.
Withdrawn for transfer to manufacturing warehouses during last two fiscal years, quantities of (1,621 and 2,705 gallons, respectively) ..... CXII, CXXX
Withdrawn from warehouse, tax-paid, during fiscal years 1887 and 1888, quantities of (10,102,919 and 12,190,013 gallons, respectively) ..... XCVII, CXXX
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CASUALTIES TO SPIRITS IN DISTILLERY WAREHOUSES:
List of, for fiscal year 1888 CXXII
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Aggregate increase of, in weight, by collection districts XLIV
Aggregate increase of, in weight, by States and Territories XLV
Average increase of, in weight, by collection districts XLIV
Average increase of, in weight, by States and Territories XLV
Number of, by collection districts XLIV
Number of, by States and Territories XLV
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Exported and accounted for during fiscal year 1888, number of (180,265,800) CXLII
Exported and unaccounted for June 30, 1887, number of (12,200,500) CXLII
Exported and unaccounted for June 30, 1888, number of (12,704,500) CXLII
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CIGARS:
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Exported and accounted for during fiscal year 1888, number of (1,489,125) CXLII
Exported and unaccounted for June 30, 1888, number of (44,500) CXLII
Imported during fiscal year 1888, number of (84,203,780) XXIII
Increase of collections on, over previous year ($169,263.62) ..... V, XXIII
Number of, on which tax was paid during last two fiscal years, compared VI
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Receipts from, during last two fiscal years, compared ..... V, XXIII
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Removed for export during fiscal year 1888, number of (1,432,625) ..... XXIV, CXLII
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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. Doc. No. 7.

ANNUAL REPORT

OF THE

ATTORNEY-GENERAL

OF THE

UNITED STATES

FOR

THE YEAR 1888.

WASHINGTON:
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1888.

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REPORT

OF

THE ATTORNEY-GENERAL.

DEPARTMENT OF JUSTICE,
Washington, D. C., December 1, 1888.

To the Senate and the House of Representatives of the United States in Congress assembled:

Complying with the law, I beg leave respectfully to submit the following report of the business of the Department of Justice during the fiscal year ending June 30, 1888, with statistics of crime against the United States, and a statement of the appropriations under the control of the Attorney-General:

BUSINESS OF THE SUPREME COURT.

The condition of the docket of the Supreme Court of the United States at the close of the last term (October term, 1887), when compared with its condition at the close of the term next preceding (October term, 1886), exhibits an increase of 67 cases in the number left undisposed of on the two dockets, the appellate and original.

At the close of the October term, 1886, there remained undisposed of on the appellate docket 945 cases, and on the original docket 3. The number of cases docketed at the October term, 1887, was 489, of which 482 were on the appellate and 7 on the original docket, making the total number of cases on the docket at that term 1,437, of which 1,427 were on the appellate and 10 on the original docket. Of this number 422 were disposed of, and of these 414 were on the appellate and 8 on the original docket.

The number of cases actually brought under consideration was 325, of which 219 were argued orally and 106 submitted on printed arguments.

Of the 414 cases on the appellate docket disposed of, 212 were affirmed, 79 reversed, 58 dismissed, 63 settled and dismissed by agreement of parties, and in two cases questions certified to the court were answered.

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The number of cases decided at this term (October term, 1887) in which the United States were concerned was 65, of which 31 were decided in favor of and 32 against the United States, and in two criminal cases questions certified were answered. Of those in which the United States appealed 23 were affirmed, 11 reversed, and 3 dismissed. Twenty-six of the cases were appeals from the Court of Claims, in 18 of which the judgment was affirmed, in 7 reversed, and one case was dismissed.

Besides the cases in which the United States were concerned that were decided, there were three others that were dismissed by the court, and of these two were dismissed at the instance of the United States and one at the instance of the other side.

Thus the total number of cases disposed of at the October term, 1887, in which the United States were interested was 68.

The above does not include six cases on the appellate docket from the Court of Claims in which the District of Columbia was a party.

BUSINESS OF THE COURT OF CLAIMS.

Since the last report 582 suits, claiming upward of $2,500,000, have been brought under the ordinary jurisdiction of the court.

The total number of such cases now pending is 1,120, claiming upward of $20,000,000.

Under the act of March 3, 1883, known as the "Bowman act," there have been transmitted to the court to date 6,597 cases. The amount claimed can not be stated, but involves a very large sum.

During the last term 278 cases, claiming about $2,704,824.75, were acted on by the court and reported to Congress. Of this number 144 cases, claiming $1,625,233.44, were dismissed.

In 134 cases, claiming $1,079,591.31, findings favorable to claimants were filed by the court, so far as is shown by the findings, for $237,930.13.

There are now pending 6,062 cases, involving, so far as can be ascertained from the petitions and other papers received, upward of $250,000,000.

Under the same act there have been transmitted by heads of Departments, to date, 35 cases.

Five of these cases were acted on by the court during the term and findings certified to the Department transmitting the claim.

There are now pending 10 cases in which the court is asked to pass upon certain disputed questions, the determination of which will settle the claims, involving large amounts.

FRENCH SPOLIATIONS.

The petitions filed in French spoliation cases number 5,569, representing 2,386 vessels and about $30,000,000.

There have been reported to Congress by the Court of Claims findings favorable to claimants in 106 cases, amounting to $741,606.63. The court has also reported in 17 cases adversely to claimants; the amount involved in these 17 cases being $127,046.55.

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The court has also decided a small number of other cases adversely to claimants, but has not reported its conclusions to Congress for the reason that motions have been made for rehearing or new trial.

There are in the hands of the court 225 cases which have been argued and submitted, and which will probably be reported to Congress during the present session.

The following is a summary of the business of the last term:

CLAIMS AGAINST THE UNITED STATES.

There were brought to trial 274 suits, claiming $1,733,045.68. In 29 of these, claiming $787,136.81, judgment was for defendants.

In 245 cases, claiming $945,908.87, judgment was for claimants for $822,365.85.

Two hundred and twenty-three suits were discontinued on claimants' motion.

CLAIMS AGAINST THE DISTRICT OF COLUMBIA.

Of these, there were brought to trial 4 suits, claiming $157,859.71, and judgment was rendered in them in favor of claimants for $22,010.17.

There are now pending 32 cases, claiming upward of $1,400,000, and these, it is expected, will be disposed of at the next term of the court.

Whole number of cases disposed of by judgment	278
Amount claimed in them	$1,890,905.39
For defendants, 29 cases, claiming	$787,136.81
For claimants, 249 cases, claiming	$1,103,768.58
Amount recovered by claimants therein	$844,376.02

Claims under the "Bowman Act."

Congressional cases:	
Number of cases brought to trial	278
Amount claimed in them	$2,704,824.75
Number of cases dismissed on loyalty	121
Amount claimed in them	$1,182,711.85
Number of cases dismissed for other causes than loyalty	23
Amount claimed in them	$442,521.59
Number of cases in which court filed findings	134
Amount claimed in them	$1,079,591.31
For claimants so far as shown by the findings	$237,930.13
Departmental cases:	
Number of cases brought to trial	5

PROCEEDINGS UNDER THE ACT GIVING CIRCUIT AND DISTRICT COURTS OF THE UNITED STATES CONCURRENT JURISDICTION WITH THE COURT OF CLAIMS.

Under the provisions of section 6 of the act approved March 3, 1887 (Forty-ninth Congress, second session, chapter 359), copies of petitions in suits for settlement of claims in the circuit and district courts of the

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United States have been received in this office in 223 cases, which may be classified as follows:

For fees of United States attorneys	3
For fees of clerks of United States district courts	11
For fees of United States marshals	3
For fees of United States commissioners	38
For fees of United States deputy surveyors	7
For fees of United States supervisors and deputy marshals at elections	114
For pay of night engineer at post-office in Omaha	1
For fees of United States consuls	2
For refund of penalty under revenue laws	1
For repairs on revenue steamer	1
For work on public building, Governor's Island	1
For compensation as interpreter to United States legation in China	1
For certain donated indemnity land	1
For services to United States prisoners as physician	1
For supplies seized	4
For services as stenographer in United States cases	1
For witness fees	1
For fees as shipping commissioner	1
For use of property for Hawkins's Point light-house	1
For judgment of French-American Commission	1
For services as messenger	1
For funds confiscated in Indian outbreak	1
For issuance of land patents	23
For contract for public buildings	1
For proceeds of sale of bark *Teresita*	1
For damage to riparian rights	1
For land used as dock	1

In all these cases the petitions have been referred to the several Departments before whom the matters would ordinarily be brought for examination, with a request that this Department be advised, for the instruction of the defending district attorneys, of any matters of counter-claim, set-off, or defense within the knowledge of the officers of those Departments. Such replies as have been received to these requests have been furnished to the several district attorneys. Such requests for advice in the preparation of defenses as have been received from district attorneys have been or will be promptly complied with. Some of these cases have been heard since my last report, and where I have deemed it necessary appeals have been directed to be taken to the Supreme Court. None of these has yet been determined.

EXHIBITS ACCOMPANYING THIS REPORT.

Exhibit A is a statement of the civil suits to which the United States was a party, terminated in the circuit and district courts of the United States during the fiscal year ending June 30, 1888, and of such suits pending in said courts July 1, 1888, as reported by the district attorneys.

During the last fiscal year 2,170 civil suits were terminated. In 952 of these judgments were for the United States; in 239 against the United States; and 829 were either nolle-prosequied, dismissed, or dis-

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continued; 59 were appealed from the district to the circuit court, and 91 from the circuit to the Supreme Court. Many of the civil suits reported nolle-prosequied, dismissed, or discontinued were settled by authority of the Treasury Department, and discontinued under its direction. There were pending July 1, 1888, 3,051 civil suits to which the United States was a party.

Exhibit B is a statement of the criminal prosecutions terminated in the circuit and district courts of the United States during the last fiscal year and of such prosecutions pending July 1, 1888.

There were terminated during the last year 14,599 criminal prosecutions; 215 of these were prosecutions under the customs laws, in which there were 126 convictions and 25 acquittals, and 64 were entered nol. pros., discontinued, or quashed; 6,097 under the internal-revenue laws, in which there were 3,721 convictions, 1,002 acquittals, and 1,374 were entered nol. pros., discontinued, or quashed; 693 under post-office laws in which there were 452 convictions, 95 acquittals, and 146 entered nol. pros., discontinued, or quashed; 131 under election laws, in which there were 25 convictions, 15 acquittals, and 91 entered nol. pros., discontinued, or quashed; 59 under the civil-rights acts, in which there were 14 convictions, 8 acquittals, and 37 entered nol. pros., discontinued, or quashed; 377 under intercourse acts, in which there were 307 convictions, 24 acquittals, and 46 entered nol. pros., discontinued, or quashed; 211 under the pension laws, in which there were 86 convictions, 44 acquittals, and 81 entered nol. pros., discontinued, or quashed; 46 for embezzlement, in which there were 14 convictions, 6 acquittals, and 26 entered nol. pros., discontinued, or quashed; 1 under the naturalization laws, entered nol. pros., discontinued, or quashed; 6,769 miscellaneous prosecutions, in which there were 4,482 convictions, 1,216 acquittals, 1,071 entered nol. pros., discontinued, or quashed.

In many of the prosecutions under the internal-revenue laws entered nol. pros., discontinued, or quashed, a compromise and settlement were made in the Internal Revenue Bureau of the Treasury Department.

There were pending July 1, 1888, 7,223 criminal prosecutions, viz: 128 for violation of customs laws, 2,945 for violation of internal-revenue laws, 508 for violation of post-office laws, 54 for violation of election laws, 1 under naturalization laws, 77 under the intercourse laws, 181 under pension laws, 15 under civil-rights acts, 15 for counterfeiting, 56 for embezzlement, and 3,243 miscellaneous prosecutions.

Exhibit C shows the amount arising and realized from civil suits to which the United States was a party, and from criminal prosecutions in the circuit and district courts of the United States during the last fiscal year.

The aggregate amount of judgments rendered in favor of the United States in civil suits during the last year was $552,021.08, and the amount actually collected on these judgments was $132,934.71, while

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$23,253.86 was obtained during the year on judgments rendered in former years for the United States, and $78,113.43 was otherwise realized in civil suits.

The aggregate amount of fines, forfeitures, and penalties imposed during the year in criminal prosecutions was $541,808.43, and the amount of these fines, forfeitures, and penalties collected during the year was $109,648.42, while $12,814.67 was realized on fines, forfeitures, and penalties imposed in former years.

Exhibit D is a statement of civil suits, to which the United States was not a party, commenced and terminated in the circuit and district courts of the United States during the last fiscal year, and of such suits pending July 1, 1888, 9,329 were commenced during the year, of which 1,805 were cases in admiralty and 7,524 were other miscellaneous suits.

Judgments for plaintiffs in these cases were as follows: 559 in admiralty, amounting to $780,938.99; 2,509 in other suits, amounting to $81,144,661.73.

Judgments for defendants were 115 in admiralty, amounting to $12,046.67, and 879 in other suits, amounting to $184,563.72; 709 in admiralty were either dismissed or discontinued, as were also 3,458 other suits; 34,922 civil suits, to which the United States was not a party, were pending in the circuit and district courts of the United States July 1, 1888, viz: 4,966 in admiralty and 29,956 other miscellaneous suits.

Exhibit E is a general statement of all appropriations placed under the Department of Justice which were available, and those from which payments were made during the fiscal year ending June 30, 1888.

Exhibit F 1 is a statement of the court expenses incurred in the fiscal year 1886 and paid in the fiscal year 1888.

Exhibit F 2 is a statement of the court expenses incurred in the fiscal year 1887 and paid in the fiscal year 1888.

Exhibit F 3 is a statement of the court expenses incurred and paid in the fiscal year 1888, viz:

To United States marshals	$646,396.22
To attorneys	209,155.24
To assistant attorneys	96,599.11
To clerks	116,298.07
To jurors	614,217.80
To witnesses	875,779.79
To commissioners	50,000.00
To prisoners	326,808.26
To rents	49,295.00
To bailiffs	177,145.50
Miscellaneous expenses	148,492.95
Amounting to	3,310,188.03

Exhibit F 4 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for prosecution of crimes.

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Exhibit F 5 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for defending suits in claims against the United States.

Exhibit F 6 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for defending suits in claims against the District of Columbia.

Exhibit F 7 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for making defense in French spoliation cases.

Exhibit F 8 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for repairs to court-house, District of Columbia.

Exhibit F 9 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for punishing violations of intercourse acts and frauds.

Exhibit F 10 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for support of convicts.

Exhibit F 11 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for contingent expenses, Department of Justice, including the appropriation for furniture and repairs, books for Department library, books for the office of Solicitor, stationery, official transportation, and miscellaneous items.

Exhibit F 12 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for building, Department of Justice.

Exhibit G is a statement of payments made during the fiscal year 1888 to supervisors at Congressional election, 1886.

Exhibit H shows the number of assistant attorneys, regular and special, and the compensation paid to each, as required by sections 195 and 385 of the Revised Statutes.

Exhibit I is the report of the Solicitor of the Treasury, showing the amount, character, and results of the litigation under his direction for the fiscal year ending June 30, 1888.

Exhibit K is the report of the librarian of the Department.

Exhibit L is a detailed statement, giving the names of the penitentiaries where United States prisoners are confined, their location, and the number of convicts confined in each.

Exhibit M is a detailed statement, showing the jails in which United States prisoners were confined and the number in each.

Exhibit N is the annual report of the president of the Board of Trustees of the Reform School for the fiscal year ending June 30, 1888.

Exhibit O is the annual report of the warden of the United States jail in the District of Columbia.

Exhibit P is a report of the Architect of the Capitol upon the improvements and repairs to the court-house, District of Columbia, during the fiscal year ending June 30, 1888.

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Exhibit Q is a report of the clerk of pardons of the Department of Justice, with a tabulated statement showing the names of the persons convicted in the United States district courts who were pardoned during the fiscal year ending June 30, 1888, the districts in which they were tried, the terms of court at which they were convicted, their offenses, sentences, date of pardon, and the principal reasons for recommending executive clemency.

Exhibit R is a copy of a letter from Mr. Hoge, attorney of the United States for the District of Columbia, dated October 17, 1888, inclosing one addressed to him by Mr. Taggart, special assistant attorney, in relation to the suit as to the Potomac Flats, directed by the act of Congress approved August 5, 1886.

UNITED STATES PRISONERS.

As heretofore, the usual examinations of penitentiaries in which United States prisoners are confined have been made during the past year. Every attention has been given by the Department's agents to the care and treatment of Government prisoners. The various penitentiaries referred to have been found to be in good condition, and the convicts humanely treated and well cared for.

The suggestions contained in my last report (page 10) on this subject I again repeat, and urgently recommend their adoption.

Owing to the abolishment of the contract system by legislative enactment in several States, and the passage of a recent act by Congress forbidding the employment or hiring out of United States prisoners on contract, new arrangements have had to be made with several penitentiaries. In fact, in a few instances, a different assignment has been required, for the reason that penitentiaries which heretofore could receive prisoners from outside of their own State are now forbidden to do so. In making these assignments the Department has, as far as possible, endeavored to confine Government prisoners in an institution situated in the State in which they were convicted. Owing to the fact that a number of the States do not have suitable prisons, or the system of confining criminals is not humane, this can not always be done.

The various examinations that have been made, and the recent laws that have been enacted with respect to the labor of prisoners, prove more conclusively than ever the absolute need of a

GOVERNMENT PENITENTIARY AND REFORMATORY.

As urged in my previous reports to Congress, there should be, in my opinion, provisions at once made looking to the erection of at least one United States penitentiary, and, if possible, a reformatory. The objection in the minds of many that the cost of conducting such an institution would be so much greater than the existing arrangement is being almost overcome by the fact that the favorable contracts which the Department has heretofore been able to enter into can no longer be made. This arises from the fact that laws passed recently by several of the States and by Congress, which have been referred to above, prevent the employment of prisoners on contract labor. This necessitates a resort to experiments in other systems, as provision must necessarily be made for the working of convicts, if discipline is to be maintained and the prisoners' health and comfort considered.

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In the institutions where the larger majority of United States prisoners have heretofore been confined the Government has been at a slight expense or none at all for the keeping of its convicts, but recently the Department has been advised by these penitentiaries that, in view of the laws of their own State and the act of Congress, they are unable to receive United States prisoners upon the same favorable terms as heretofore; and the Department, recognizing this inability on their part, has entered into new contracts at prices ranging from 25 to 35 cents per day for each prisoner; so that at the present time, in almost every instance, each prisoner convicted in the United States courts throughout the country costs the Government a per diem compensation for his subsistence and care while serving out his sentence. Apart from this, the difficulty of obtaining suitable penitentiaries for the confinement of prisoners convicted in States where no proper prisons exist, or where the system of imprisonment is such that the Department could not permit Government convicts to come under its provisions, is a serious item for consideration in connection with this subject. The number of institutions that will receive prisoners from outside the State in which they are located is limited, and there is every reason to believe that there will be fewer in the coming years. The Government will then have to meet the question directly, and provide at once some proper place for the confinement of its criminals or pay exorbitant rates and confine the convicts in institutions which are entirely unsuited for their incarceration.

The cost of conducting a Government penitentiary will not, in my opinion, be greater eventually than the cost of subsisting the prisoners in the various penitentiaries throughout the country will be. There are at all times from 1,000 to 1,500 prisoners serving sentences. If two penitentiaries were built, so located geographically that they would be easy of access to the different parts of the country, the difficulties now lying in the way of being able to properly care for Government convicts would be obviated, and the United States would not be compelled to rely on the various State institutions for the keeping of its own criminals.

Again, if an institution such as referred to should be erected the Government would have direct and absolute control of all its convicts. At present the control is in an indirect way, although it is proper to state that all the officers of institutions where Government prisoners are confined readily accede to the wishes of the Government in adopting any plans or accepting any suggestions looking to the comfort of United States prisoners.

A large number of prisoners convicted in United States courts are those who have committed but a single offense, and who have but commenced a career of crime. If they could be prevented from associating with hardened criminals, and not confined in an institution which in every way suggests a criminal life, many, perhaps, could be reformed. Besides, many are young men who have held positions of trust and responsibility, and who, through temptation, have committed some crime against the laws of the country. These, and the class referred to above, should not be confined in a prison, but the Government should provide a suitable reformatory where proper influences could be thrown around them and their reformation effected, as is done now in several States.

The bill which was presented to Congress for the appointment of a commission to inquire into the advisability of building Government penitentiaries and a reformatory was adversely acted upon. Nevertheless, I believe this subject is of such importance that favorable action on it should be taken at once.

In addition to all this, it would seem that the United States should have model prisons and reformatories of its own in which to confine its criminals, and provisions could be made for the employment of the inmates at some suitable industries on a system of labor which would not violate the recent act of Congress, nor be inconsistent with the laws passed by the several States and the prevailing opinions relative to the subject of contract labor.

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STATISTICS.

During the year ending June 30, 1888, there were received in the different penitentiaries, reformatories, etc., throughout the United States 1,125 prisoners. The total number in custody during the year was 2,352. There were discharged during the year 1,058, and on the 30th day of June, 1888, there were still in confinement 1,294. Of the 1,058 discharged there were 945 by expiration of sentences, 37 died, 69 were pardoned, 4 released by writ of habeas corpus, and 3 transferred to the insane asylum. Of the 1,125 prisoners received during the year 78 were committed for violation of the revenue laws, 139 for counterfeiting, 114 for violation of the postal laws, and 794 for other offenses; 734 were born in the United States and 391 were foreign-born; 1,104 were males and 21 were females; 757 claimed to be temperate and 368 admitted themselves to be intemperate; there were 843 whites, 167 blacks, 35 Indians, and 80 Chinese; 852 could read and write, 33 could read only, 240 could neither read nor write; 592 were married and 533 were single; 1,011 were in prison for the first time and 114 had heretofore served sentence; 106 were under 20 years of age when admitted, 389 between 20 and 30, 286 between 30 and 40, 154 between 40 and 50, and 190 over 50 years of age. Of the 1,294 prisoners in confinement on the 30th day of June, 1888, 230 were idle, 13 disabled or sick, 222 were working "on contract," 51 "on piece price," 459 "on State account," and 319 on prison duties.

Attached to my report (Exhibit L) is a detailed statement giving the names of the penitentiaries used by the Government during the past year, their location, the name of the warden, districts from which United States prisoners have been received during the past year, and detailed statistics of each institution, such as are referred to in the above general summary.

The total number of prisoners in the county jails throughout the United States during the year was 9,836, and the number in confinement on the 30th day of June, 1888, was 621.

Exhibit M, attached to this report, is a detailed statement, as near correct as is possible to obtain, showing the jails which have been used during the past year, the location of the same, and detailed statistics with regard to each institution.

JAIL, DISTRICT OF COLUMBIA.

It is to be regretted that the entire management of this institution is not placed directly under some one authority. As the Attorney-General is required by law to pass upon all the accounts of the jail, he should, if this requirement be continued, have entire control of the institution.

Some provision should at once be made by Congress for the erection of an additional wing at the jail or a separate building for the confinement solely of female prisoners. As at present arranged, this class

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of convicts is confined in the front portion of the jail, which up to the present has been entirely unfit for their reception. Needed improvements have been made which tend greatly to their comfort. It is, however, only a temporary relief, and the absolute need of an additional wing or building for the female prisoners will surely, on investigation, commend itself to Congress. The grounds about the jail at present are open to the public, and it is with difficulty that communication from the outside with the inmates is prevented. There is a large tract of land surrounding the jail, which could be made available for many purposes if a wall should be erected around the inclosure. It could be utilized for a garden, which would go far towards supplying the jail with vegetables, and at the same time afford an opportunity for the prisoners once in a while to obtain exercise in the open air. To persons confined for any length of time this is almost a necessity. I therefore earnestly recommend to Congress that an appropriation be made for the building of a suitable wall around the entire jail inclosure.

In this connection the removal of the small-pox hospital, which is situated on the jail grounds, is suggested. On at least one occasion the disease has been communicated to the inmates of the jail by the proximity of the pest-house. Apart from this fact, the land will be needed and should be included within the jail inclosure.

The salary of the warden is inadequate for the responsibilities and duties required. I believe that the compensation of the warden of the jail in this District should be increased from $1,800 to $2,500 per annum, and I so recommend.

In connection with the above your attention is invited to the report of the warden, marked Exhibit O.

REPORT OF THE SOLICITOR OF THE TREASURY.

I submit the report of the Solicitor of the Treasury as an exhibit hereto (Exhibit I).

GRAND AND TRIAL JURIES IN THE TERRITORIES.

I again call the attention of Congress to the method of summoning grand and trial juries in the Territorial district courts in cases where the United States is a party. I submitted a letter upon this subject from Judge Barnes, of the supreme court of the Territory of Arizona, with my annual report for 1886 (page 262). I consider the matter important and deserving consideration, and urged it in my last annual report also (page XIV).

RECORDS OF UNITED STATES COURTS.

I wish to call attention to the following language in my last annual report (page XIV):

The necessity for legislation supplementary to sections 889 and 904 Revised Statutes, and to the act of January 31, 1879 (20 Statutes at Large, pages 277 and 278),

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sections 2 and 3, respecting the restoration of court records, to which I called attention in my last annual report, still exists. The condition of the records of several United States courts makes it as difficult to know what the records are, as in some instances it would be to restore a lost or destroyed record by substitution. The existing law relative to records of courts makes the expense of restoration payable out of the judiciary fund, at the discretion of the Attorney-General. The portion of the judiciary fund available for such an expense is classed as "miscellaneous expenses of United States courts," and is largely drawn upon for a great variety of miscellaneous expenses, and so largely, that the appropriations are not adequate to incur the additional expense which will be found necessary to place the records referred to in proper order.

I again suggest that Congress make an appropriation specifically for this purpose, available as long as the Attorney-General shall find the necessity for such an expense to exist.

CHANGES IN THE JUDICIAL SYSTEM OF THE UNITED STATES.

In my annual report for 1886, I said (page 18):

It is impossible to overestimate the necessity that exists for a change in the judicial system to meet the demands of the constantly increasing business of the country; and I would simply call attention in this connection to my suggestions in the last report, pages 36–43, and respectfully urge some change be made that will remedy the evils complained of on all sides, whether that change be in accordance with my views or not.

And in my annual report for 1887 (page XV), I said:

I do not know that I can express in any stronger language than I have quoted the necessity that does exist for a change in the judicial system and my opinion that Congress should at once take action in the matter. I may add, however, as showing the general sentiment throughout the country, that almost every mail received at the Department brings me one or more letters about this matter from people of such legal or other standing as entitles them to a hearing. No question of public importance is so strongly and incessantly pressed upon me by people of nearly all classes and callings as this.

I respectfully urge that something be done at the present session. Further delay in this work will be greatly prejudicial to public interests.

DEPARTMENT BUILDINGS AND GROUNDS.

I again suggest that as the grounds adjoining the Department of Justice are a part of the original purchase they should be placed, together with the building itself, under the exclusive control of the Attorney-General, and thus avoid a divided jurisdiction of the whole property dedicated by law for the use of the Department of Justice.

NEW BUILDING FOR THE DEPARTMENT OF JUSTICE, SUPREME COURT, AND OTHER COURTS AND COMMISSIONS OF THE UNITED STATES.

In my report for 1885 I suggested the propriety of erecting "a proper building for the accommodation, in addition to the Department of Justice, of the Supreme Court, and other proper courts and commissions of the United States," and said:

The necessity for quarters for the Supreme Court of the United States, other than those now occupied, is apparent; the present court room is manifestly too small, and

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its location not sufficiently apart from the publicity and bustle attending the sessions of Congress. Accommodations should be provided for the court not only commensurate with its high position and dignity, but as well the character and volume of its work, the increasing growth of the bar, and the number of interested parties to causes and other spectators.

The site already belongs to the Government, is of sufficient size, and convenient to most of the Executive Departments and to the Executive Mansion.

Courts and commissions, having the dignity of, and acting in reality as courts of the United States, are created from time to time as necessity calls for them. It seems fitting that these should be located in a proper Government building with the Department of Justice and the Supreme Court, all convenient to each other and under one roof, and not, as now and heretofore, in rooms hired from private persons at considerable outlay for rent and other expenses.

This suggestion I renewed in my reports for 1886 and 1887 (page XV). I now repeat it and urge the appropriation of a sufficient sum to erect upon the ground now occupied by the present building of the Department of Justice and upon the lot adjoining it a building such as I have mentioned above. That now occupied by the Department is neither large enough nor of suitable construction and arrangement for its proper accommodation. The reasons for this suggestion which I gave before exist now and gain strength with every year that passes. While the court room proper of the Supreme Court is wanting in convenience for the judges, officers of the court, and members of the bar, as already noticed, the clerk's office in its arrangements and accommodations is much worse.

PORTRAITS OF THE JUDGES OF THE SUPREME COURT.

I beg leave to repeat my recommendation of last year on this subject. (Rep. 1887, page XVI.)

Portraits of the Presidents of the United States have been procured and placed in the Executive Mansion, and portraits of the different heads of the Departments have been placed in these Departments, at the public expense. It has occurred to me, to complete the list of our galleries of men who have been conspicuous in the public service, it would be proper for Congress to provide for furnishing the portraits of the judges of the Supreme Court to adorn the chamber of that court. A more interesting and instructive collection of pictures than that of men who have been members of that high tribunal, and exerted the influence upon the country and its institutions they have, can not be made, and the means necessary to do this would be a trifle compared with the value of such a collection.

DEPARTMENT LIBRARY.

The annual appropriation for law and miscellaneous books for the library of this Department should be $2,000. It is impossible to supply deficiencies in treatises on various points of jurisprudence and to purchase numerous necessary law reports and works of reference required each year with less than that amount. The report of the librarian (Exhibit K) shows briefly and clearly the needs of the library and its present condition.

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THE PERPETUAL EMIGRATING FUND COMPANY AND THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS.

Since my last report, the suits therein mentioned as having been brought under the provisions of the act of March 3, 1887 (Forty-ninth Congress, second session, chapter 397), in relation to the Perpetual Emigrating Fund Company and the Church of Jesus Christ of Latter-Day Saints, have been vigorously prosecuted. On October 8, 1888, the supreme court of the Territory of Utah rendered a decree in favor of the United States, declaring forfeited the charters and escheated the personal property, and held the realty for forfeiture on information, together aggregating over $800,000, which property remains in the possession, keeping, and management of the receiver, pending further legal action. An appeal has been taken returnable to the present term of the Supreme Court of the United States.

JURISDICTION OF COMMISSIONERS OF CIRCUIT COURTS.

I would ask special attention to the following in my last report (page XVIII):

Commissioners of circuit courts generally issue warrants that are returnable to themselves alone, regardless of the distance and cost consequent upon the order. They have the right to do this; yet experience shows that the right is open to reform. The right to issue a warrant might be left unrestricted in all respects, leaving the commissioner discretion to act upon reasonable grounds of suspicion and belief and on a charge made upon reasonable cause of the commission of a felony; but the commissioner before whom the warrant should be returned might be another, and perhaps ought to be another, if the offense is committed without the county of his residence.

Some of the United States judges have directed commissioners to make warrants returnable to the commissioner nearest the place of offense. This is practicable only to a limited extent, as it presupposes that the officer issuing the warrant knows who is the commissioner living nearest to the place of offense. Error in this particular would lead to confusion and perhaps a greater abuse than the one sought to be remedied.

The marshal (an executive officer only) does not appear to be the proper officer to decide to whom he shall return the writ. The district attorney may be the right one to advise, and is perhaps the only one. The Department of Justice can not direct the commissioner how to act, as that officer is subject to the court alone. It is therefore a proper subject for legislation to devise means to remedy the abuse.

It is suggested that a remedy may be found by limiting the territorial jurisdiction of these officers on the hearing for commitment. And, as much complaint has been made for the past several years that trivial and useless prosecutions have been originated before these commissioners, it might be well to have legislation upon this subject, defining more particularly their jurisdiction as well as the mode of procedure, especially as their jurisdiction now rests on old statutes that make these officers in the State where they are what committing magistrates in those States are. (Section 1064 Revised Statutes.) I think this whole subject deserves the consideration of Congress.

OUTSTANDING CLAIMS.

In my report for last year (page XIX) I stated that there were outstanding claims for expenses incurred by the United States courts for 1885 and perhaps prior years, and said:

Some of these claims (principally held by jurors and witnesses) are in the hands of the first parties, and others, perhaps a majority, are in the hands of third parties. Sec-

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tion 3477 Revised Statutes stands in the way of the settlement of the latter class, inasmuch as they are not of the character that can be stated in the Treasury, so that upon adjustment an ascertained amount of debt can be certified to for inclusion in a deficiency bill for the action of Congress. This section has been interpreted one way by the accounting officers of the Treasury and partly in another way by the judiciary.

The Government has compelled jurors and witnesses to attend court, and to be unwilling creditors of the Government for years, without making appropriations for their payment. These creditors get certificates of indebtedness that are evidences of debt, having a value in their hands, and which they are forbidden by no law to transfer to a third party. It may be no law can prohibit them. These parties claim they are not at fault, but that if there is a fault, it lies with the Government, and that the Government should no more take advantage of its own wrong than an individual and ought to be responsible for the payment of such claims until they are settled.

This state of affairs still exists, and the Department has issued a circular to the marshals to secure such information as may form an approximate, if not certain, estimate of these expenses, for submission to Congress as a basis for a deficieney bill.

PAYMENT OF SPECIAL DEPUTY MARSHALS.

The appropriation for the current fiscal year for fees and expenses of marshals is $675,000, but by a special provision incorporated in the appropriation act only $300,000 can be advanced to the marshals. Numerous special deputy marshals were appointed, under the laws providing therefor, to serve at the recent election. To pay these will require a large sum, and if their pay be taken from the appropriation above mentioned nothing will remain for the expenses of the service of process, and the business of the United States courts all over the country will be seriously impeded. I recommend that a special appropriation be made to pay these deputies.

INCREASED EXPENSES IN THE SERVICE OF PROCESS.

Prior to the passage of the interstate commerce bill marshals were frequently furnished with free transportation over various lines of railway while in the service of process. Since that date, however, no free transportation is furnished, and the railways charge a mileage greater than the fee allowed the marshal for his travel in such service. The marshal can submit to the Government an account of actual expenses incurred, but he gets no compensation for the time consumed in the service. He may be compelled to serve one, two, or three days for a fee of $2. This is a matter deserving consideration.

RE-ADJUSTMENT OF THE FEES OR SALARIES OF UNITED STATES MARSHALS.

In my reports for the years 1885 (page 12), 1886, and 1887, I recommended a re-adjustment of the fees or salaries of United States marshals, calling attention to the fact that my predecessor had recommended

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the same thing in his reports for the years 1882, 1883, and 1884, and that there had been no revision of the whole fee bill for some thirty years, and suggesting that the officers of this Department and the Treasury be consulted as to the working of the present bill, and as to any proposed amendments thereto. I renew this recommendation and accompanying suggestion, as I deem the matter of importance and requiring action.

SUBSTITUTE ATTORNEYS.

In my last report (page xx) I suggested as a matter of economy the consideration of the propriety of a revival of a former law which authorized a substitute attorney, selected by the district attorney upon the approval of the Attorney-General, to discharge the duties of the district attorney at terms of court where the latter could not be present—as, for instance, in the large Territories, where two or more courts happen to be in session at the same time, and the United States attorney or his representative should be present at each place—and to receive the same fees and compensation that the district attorney usually has for such service. I again present this matter for consideration.

INTERPRETERS IN UNITED STATES COURTS.

The appropriation for miscellaneous expenses of United States courts provides for the payment of interpreters, but, as the Department construes it, only for such as are employed when occasionally necessary, and not for the payment of an interpreter continuously for all the terms of a court during the year. In some districts—New Mexico and Arizona, for instance—interpreters should be employed regularly, but this expense is a large draft upon the appropriation, and the Department asks for authority and a specific appropriation for this purpose.

SUIT AS TO THE POTOMAC FLATS.

There is every prospect of a speedy determination of the suit directed by the act of Congress approved August 5, 1886, entitled "An act to provide for protecting the interests of the United States in the Potomac Flats, in the District of Columbia," which is being diligently prosecuted. The letter from Mr. Hoge, attorney of the United States for the District of Columbia, dated October 17, 1888, and submitted herewith as Exhibit R, shows the present status of the case.

PRINTING FOR THE DEPARTMENT OF JUSTICE.

A sufficient amount should be appropriated each fiscal year for printing for the Department of Justice, to enable its business to be carried on unembarrassed for want of funds. Inconvenience has been experienced heretofore because of the insufficient appropriations for printing.

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THE COMPENSATION OF THE EXAMINER OF CLAIMS IN THE DEPARTMENT OF STATE.

I again recommend that the salary of the examiner of claims in the Department of State, whose duties, in amount and kind and in the character of legal ability required in their execution, compare with those of the Assistant Attorneys-General detailed to other Departments, be increased to $5,000, the same as is paid to these last-named officials.

THE COMPENSATION OF ASSISTANT ATTORNEYS IN THE DEPARTMENT OF JUSTICE.

In my last report (page XXII) I stated:

There are in the Department of Justice six assistant attorneys, who receive salaries ranging from $2,000 to $3,000. Their work is alike in all respects and there is no good reason why their salaries should not be the same. Primarily their duties are to assist the Assistant Attorney-General charged with the defense of the Government in suits before the Court of Claims. Of these there are pending about 8,450 cases, covering an aggregate of $100,000,000, and involving a great variety of legal questions. They are not now, as when authorized by law, mere clerks, but, as occasion requires, they are called upon to represent the Government in the prosecution of cases of special interest in the Federal courts of the States and Territories, the District of Columbia, and in the Supreme Court of the United States. They also assist in the preparation and dispatch of legal questions presented to the Department. These duties are important, are continuous, and require a high order of legal talent, such as in private practice can only be obtained where liberal fees are paid. The best lawyers are engaged to prosecute claims against the Government, and it should be able to defend itself.

I think now, as I did then, that the salaries of these assistant attorneys should be equalized and placed at $4,000 per year.

SALARY OF CHIEF CLERK, DEPARTMENT OF JUSTICE.

The chief clerk of the Department of Justice performs duties similar in character and amount to those performed by the chief clerks of the other Executive Departments, and should be similarly compensated. I renew the recommendation made in my last report (page XXIII), that the salary of the chief clerk be $2,500.

GENERAL WORK OF THE DEPARTMENT.

In my report for last year (page XXIV), after mentioning that there had been no reorganization of the Department of Justice since its establishment in 1870, I said:

Of course, additional officers have been provided for new districts when created, but the appropriations for United States courts have for years averaged very nearly the same amount, while the business of the Department has constantly grown, until it has assumed its present vast proportions, and the increase of its force has not kept pace with the increase of business. A great deal of this work is of a kind not to be expressed in statistical tables in such form as to convey an adequate idea of its important or laborious character. Nor can the results achieved by it be shown in that

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way or by the exhibition of enumeration of material objects produced. Quite recent acts of Congress—the *Bowman act*, the *French spoliations act*, and the *act giving circuit and district courts of the United States concurrent jurisdiction with the Court of Claims*—have thrown an immense amount of business upon the Department, to which the determination of the Government to protect the public domain from plunder has added a large and increasing number of land-frauds and timber-trespass suits. Bureaus in other Departments have expanded into proportions never thought of at their formation. In this Department only the work has grown.

This is as true as when first written. The work of the Department during the past year was a continuation of what has been its policy during the whole of the present administration—a strict and vigorous enforcement of the laws. For nearly four years the Department has kept this object in view, and the results of its action are very apparent. Because of the diligent prosecution of suits for the cancellation of fraudulent patents and against timber trespassers and plunderers of the public domain, it has come to be understood that the laws enacted for the regulation of the public lands both as to their general disposition and management, and as granted to railroads and other corporations, are of binding force, and are to be rigidly and impartially executed.

Prior to March, 1885, there were six convictions in the Territories of Utah and Idaho, under the laws of 1862 and 1882, relating to polygamy. Since then nearly 600 convictions have been had under these laws and that of 1887, and polygamy, within the limits of the United States, is practically stamped out and ceases to exist.

My last report showed that there had been transmitted to the Court of Claims under the act of 1883—the Bowman act—2,038 cases. The past year has swelled this number to 6,632.

Five thousand five hundred and sixty-nine petitions, in all, have been filed in French spoliation cases, and 223 in cases under the act giving United States circuit and district courts concurrent jurisdiction with the Court of Claims.

With this increased amount of work done during the last four years there has been no corresponding increase of force. I respectfully submit the question of the desirability of a reorganization of the official force of the Department proper, to meet the needs of the increasing business.

Very respectfully, your obedient servant,

A. H. GARLAND,
Attorney-General.

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EXHIBITS

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EXHIBIT A.—*Statement showing number of civil suits to which the United States was a party, pending in the district and circuit courts of the United States July 1, 1888, with the number terminated during the fiscal year ending June 30, 1888.*

Districts.	Number pending July 1, 1888.					Number terminated during the fiscal year ending June 30, 1888.														Appealed from district court to circuit court.			Appealed from circuit court to supreme court.			Total number terminated and appealed.
						Judgments in favor of the United States.				Judgments against the United States.				Dismissed or discontinued.				Total.								
	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Total.	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Customs.	Internal revenue.	Miscellaneous.	Customs.	Internal revenue.	Miscellaneous.	
Alabama, northern district		31	4		35		114								46				160									160
Alabama, middle district		5		8	13		3						6		5				8		6							14
Alabama, southern district				34	34				17								50				67			1				68
Alaska				3	3	1			16				1					1			17			*2				20
Arkansas, eastern district			1	5	6			3	4			1	2				2			4	8							12
Arkansas, western district				53	53				11				1			31				1	43							44
Arizona	1			31	32	1		1	5								1	1		1	6				1	†1	3	13
California, northern district	18	13	11	64	106	11			3			2	8	3	8	1	9	14	8	3	20							45
California, southern district				11	11																							
Colorado			3	98	101			1	20				10				4			1	34			2			3	40
Connecticut		1		2	3		2		1										2		1							3
Dakota			2	134	136				6				1				2				9							9
Delaware			2		2		1	1								2			1	3								4
District of Columbia	5	3	18	39	65				1								3				4							4
Florida, northern district			4	7	11				5				1								6							6
Florida, southern district			6	3	9			2	1											2	1							3
Georgia, northern district		12	2	77	91		5	1	40		2		2		4		50		11	1	92							104
Georgia, southern district			4		4				1												1							1
Idaho			5	13	18			1	7				1				1			1	9							10
Illinois, northern district	3	2	2	5	12	1	1			1			1		1		1	2	2		2						1	7
Illinois, southern district		3	1	3	7		4	5	2								1		4	5	3							12
Indiana	2			3	5												4				4							4
Iowa, northern district				3	3																							
Iowa, southern district		1		3	4				2								3				5							5
Kansas			1	36	37			2	16				16			1	6			8	38							41
Kentucky		64	2	15	81		23	3	7		1				23		10		47	3	17		1			1		69
Louisiana, eastern district	9	10	2	37	58	4	3	2	4				2	1	1	1	4	5	4	3	10	1		1				24
Louisiana, western district			3	36	39			2	1								4			2	5						1	8

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Maine	3		1	4	8	3			3					2			1	3			4							9
Maryland	1		4		5			1	2				70	3			1	3		1	78						70	147
Massachusetts	192	11	11	87	271	8			7	3	1		9	40			11	46	1		27			2		1		77
Michigan, eastern district	10		12	55	77				13				4			1				1	17							18
Michigan, western district				22	22				11				1				2				14							14
Minnesota	4	2	3	99	108				9					1			8	1			17							18
Mississippi, northern district		1		11	12			1					1			1	6			2	7							9
Mississippi, southern district				20	20				8				1				4				13							13
Missouri, eastern district	3		1	5	9	1			1									1			1							2
Missouri, western district				10	10																							
Montana				11	11			1	18				2							1	20					3		24
Nebraska				10	10				2				2								4							4
Nevada				1	1												1				1							1
New Hampshire									2												2							2
New Jersey	4	1			5	1	2							8				9	2									11
New Mexico			5	101	106			1					1							1	1							2
New York, northern district	12	5	2	19	38			1												1								1
New York, southern district	222	18	5	86	281	25	2	2	5				4	49	7	19	26	74	9	21	85						1	140
New York, eastern district	28	12	1	25	66	1								2	45			3	45									48
North Carolina, eastern district		3	1	4	8		7		7								1		7		8							15
North Carolina, western district		18	2	21	41		12		140		1						50		13		190							203
Ohio, northern district	2			2	4	1			1	1				2			2	4			3							7
Ohio, southern district	18	1	5	8	32			2	1				1	1	3			1	3	2	2							8
Oregon		1		12	13	1			7		1		8		1	1	3	1	2	1	18						3	25
Pennsylvania, eastern district	133	196			329	1	2			5	2			2	17		18	8	21		18	1						48
Pennsylvania, western district	6	10		166	182			1							1				1	1								2
Rhode Island	4	2		48	54								1		1				1		1							2
South Carolina		1	1	3	5			3					1							3	1							4
Tennessee, eastern district			2	17	19		1		28										1		28							29
Tennessee, middle district		4		29	33		17		99						1		7		18		106							124
Tennessee, western district			1	27	28				8								46				54							54
Texas, northern district				2	2			3	5								3			3	8							11
Texas, eastern district		3		4	7																							
Texas, western district	4	1		75	80	1			1	1			1					2			2	1						4
Utah			2	43	45				1								1				2							2
Vermont				7	7				2												2							2
Virginia, eastern district		1	3	1	5			4	1				45							4	46			44				94
Virginia, western district		18	1	24	43		38	1	17		2				7		125		47	1	142					2		192
Washington Territory	1			38	39	7			16	1			4		1		2	8	1		22	*1		*2				34
West Virginia				3	3																							
Wisconsin, eastern district				2	2				3								2				5							5
Wisconsin, western district	2		2	13	17			2	14				2				5			2	21							23
Wyoming				14	14				3				4				4				11							11
Total	687	454	138	1,772	3,051	63	237	47	605	12	10	3	214	114	172	28	515	189	419	78	1,334	4	1	54	1	5	85	2,170

* Appealed to supreme court of Territory. † Post-office.

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EXHIBIT B 1.—*Statement showing the number of criminal prosecutions pending in the circuit and district courts of the United States on July 1, 1888, with the number terminated during the fiscal year ending June 30, 1888.*

Districts.	Number pending July 1, 1888.										Number terminated during the fiscal year ending June 30, 1888.															
											Customs.				Internal revenue.				Post-office.				Election laws.			
	Customs prosecutions.	Internal-revenue prosecutions.	Post-office prosecutions.	Prosecutions under the election laws.	Prosecutions under naturalization laws.	Prosecutions under intercourse laws.	Prosecutions under pension laws.	Prosecutions for embezzlement.	Miscellaneous prosecutions.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.
Alabama, northern district	....	205	6	....	....	....	....	....	....	211	....	....	....	....	368	43	72	483	3	2	3	8	....	....	....	....
Alabama, middle district	....	93	....	....	....	....	....	1	166	260	....	....	....	....	61	20	27	108	4	....	1	5	....	....	....	....
Alabama, southern district	....	....	....	....	....	....	....	....	170	170	....	....	....	....	....	1	....	1	....	....	....	....	....	....	....	....
Alaska	....	....	....	....	....	....	....	....	26	26	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Arkansas, eastern district	....	21	....	....	....	....	2	3	9	35	....	....	....	....	16	4	9	29	6	1	1	8	1	....	....	1
Arkansas, western district	....	11	4	....	....	10	....	....	88	113	....	....	....	....	125	9	8	142	5	....	....	5	....	....	....	....
Arizona	....	1	....	....	....	....	....	....	11	12	4	....	1	5	....	....	1	1	....	2	2	4	....	....	....	....
California, northern district	5	209	6	....	....	....	3	7	89	319	13	5	6	24	12	....	19	31	2	2	....	4	....	....	....	....
California, southern district	....	....	2	....	....	....	....	....	16	18	2	1	....	3	....	....	1	1	5	1	....	6	....	....	....	....
Colorado	....	1	3	....	....	....	....	2	14	20	....	....	....	....	....	....	....	....	4	2	....	6	....	....	....	....
Connecticut	....	7	....	....	....	....	....	1	....	8	....	....	....	....	21	2	....	23	18	....	....	18	....	....	....	....
Dakota	....	4	1	2	*1	4	....	1	30	43	....	....	....	....	1	....	....	1	1	....	1	2	....	....	....	....
Delaware	....	....	2	....	....	....	....	4	....	6	....	....	....	....	....	....	3	3	2	....	....	2	....	....	....	....
District of Columbia	....	2	9	....	....	....	17	....	964	992	....	....	....	....	....	....	....	....	3	....	1	4	....	....	....	....
Florida, northern district	....	....	....	....	....	....	....	....	24	24	1	....	....	1	1	3	6	10	7	4	....	11	....	....	....	....
Florida, southern district	1	3	....	....	....	....	....	....	2	6	1	3	....	4	5	1	....	6	1	....	....	1	....	....	....	....
Georgia, northern district	....	279	4	....	....	....	4	....	21	308	....	....	....	....	271	97	200	568	1	3	1	5	....	....	....	....
Georgia, southern district	....	7	5	....	....	....	....	....	2	14	....	1	1	2	36	10	36	82	6	2	5	13	....	....	....	....
Idaho	....	....	3	....	....	2	....	....	77	82	....	....	....	....	....	....	....	....	1	....	....	1	....	....	....	....
Illinois, northern district	1	55	16	....	....	....	7	....	10	89	2	....	2	4	73	2	14	89	19	2	6	27	....	....	....	....
Illinois, southern district	....	21	17	....	....	....	2	....	17	57	....	....	....	....	115	8	84	207	33	3	3	39	....	....	....	....
Indiana	....	14	20	4	†15	....	7	....	1	61	17	1	7	†25	24	1	29	54	14	3	6	23	1	2	6	9
Iowa, northern district	....	26	3	....	....	....	1	3	12	45	....	....	....	....	91	14	7	112	2	2	3	7	....	....	....	....
Iowa, southern district	....	56	15	....	....	....	2	....	3	76	....	....	....	....	48	9	25	82	6	1	3	10	....	....	1	1
Kansas	....	47	32	....	....	38	13	....	199	329	....	....	....	....	15	2	8	25	16	....	9	25	....	....	....	....
Kentucky	....	57	....	8	....	....	3	....	30	98	....	....	....	....	360	114	51	525	....	....	....	....	6	5	1	12
Louisiana, eastern district	....	2	62	1	....	....	6	....	....	71	....	....	....	....	....	1	....	1	6	3	3	12	....	....	....	....
Louisiana, western district	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Maine	6	56	8	....	....	....	6	....	4	80	5	....	3	8	35	1	40	76	3	1	....	4	....	....	....	....
Maryland	....	13	1	....	....	....	....	1	9	24	1	....	....	1	18	2	2	22	8	....	....	8	....	....	....	....

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Massachusetts	1	9	25	....	1	....	9	2	19	66	1	....	3	4	34	4	12	50	8	2	8	18	....	....	....	....
Michigan, eastern district	2	28	10	....	....	....	2	....	34	76	7	....	....	7	33	1	27	61	6	1	3	10	....	....	....	....
Michigan, western district	....	4	8	....	....	....	1	....	25	38	....	....	....	....	15	5	9	29	6	3	1	10	....	....	....	....
Minnesota	....	27	8	....	....	....	....	2	97	134	....	....	....	....	5	3	6	14	1	2	1	4	....	....	....	....
Mississippi, northern district	....	346	2	....	....	....	....	1	12	361	....	....	....	....	258	66	36	360	6	....	....	6	....	....	....	....
Mississippi, southern district	....	1	....	....	....	....	3	....	7	11	....	....	....	....	3	1	5	9	3	1	1	5	....	....	....	....
Missouri, eastern district	....	7	4	....	....	1	1	....	13	26	....	....	....	....	75	2	37	114	12	1	2	15	10	2	63	75
Missouri, western district	....	84	19	*13	....	....	13	....	66	195	....	....	....	....	164	15	36	215	30	6	14	50	....	....	....	....
Montana	....	....	1	....	....	....	1	....	4	6	....	....	....	....	....	1	....	1	....	....	....	....	....	....	....	....
Nebraska	....	14	22	....	....	....	....	....	37	73	....	....	....	....	9	....	5	14	5	4	9	18	....	....	....	....
Nevada	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....	....	1	....	....	1	1
New Hampshire	....	3	3	....	....	....	2	....	....	8	....	....	....	....	....	....	....	....	1	1	....	2	....	....	....	....
New Jersey	5	3	5	....	....	....	3	....	2	18	....	....	7	7	4	3	3	10	6	....	1	7	....	....	....	....
New Mexico	....	6	3	3	*1	....	....	1	182	196	....	....	....	....	1	1	....	2	1	....	1	2	....	1	1	2
New York, northern district	12	19	18	2	....	....	11	8	29	99	10	....	....	10	67	....	13	80	21	2	6	29	3	....	3	6
New York, southern district	7	23	15	9	....	....	1	....	30	85	2	....	7	9	2	....	26	28	15	....	7	22	....	....	3	3
New York, eastern district	3	5	4	....	....	....	....	....	10	22	....	2	6	8	....	....	....	....	3	2	2	7	....	....	....	....
North Carolina, eastern district	....	12	....	....	....	....	1	....	2	15	....	....	....	....	34	4	4	42	12	2	1	15	....	1	....	1
North Carolina, western district	....	174	1	....	....	....	2	....	10	187	....	....	....	....	376	63	78	517	3	....	4	7	....	....	....	....
Ohio, northern district	....	13	7	1	....	....	....	....	6	27	....	....	....	....	33	2	10	45	14	1	....	15	....	....	....	....
Ohio, southern district	....	10	13	2	....	....	8	....	27	60	....	....	....	....	4	1	1	6	22	3	1	26	....	....	....	....
Oregon	3	2	6	13	....	1	....	....	21	46	1	....	1	2	1	1	1	3	6	....	....	6	2	....	....	2
Pennsylvania, eastern district	....	1	5	....	....	....	1	....	2	9	2	....	....	2	10	....	....	10	14	4	5	23	....	....	....	....
Pennsylvania, western district	....	17	11	....	....	....	17	....	22	67	....	....	....	....	6	2	11	19	15	5	3	23	....	....	....	....
Rhode Island	....	4	4	....	....	....	3	....	....	11	....	....	....	....	....	....	....	....	1	1	....	2	....	....	....	....
South Carolina	1	45	5	....	....	....	....	....	4	55	1	....	....	1	116	114	22	252	8	1	....	9	....	....	....	....
Tennessee, eastern district	....	110	2	....	....	....	9	1	11	133	....	....	....	....	205	53	72	330	3	....	3	6	....	....	1	1
Tennessee, middle district	....	62	5	....	....	....	3	1	6	77	....	....	....	....	218	84	78	380	2	....	....	2	....	....	....	....
Tennessee, western district	....	156	....	....	....	....	2	....	7	165	....	....	....	....	84	49	36	169	3	....	....	3	....	....	....	....
Texas, northern district	....	18	7	....	....	....	....	4	26	55	....	....	....	....	5	6	7	18	14	9	6	29	....	....	....	....
Texas, eastern district	....	35	10	....	....	....	....	....	7	52	....	....	....	....	9	4	48	61	7	3	7	17	....	....	....	....
Texas, western district	73	16	24	....	....	....	....	....	14	127	44	12	18	74	12	9	12	33	6	1	4	11	....	1	11	12
Utah	....	....	....	....	....	....	....	....	362	362	....	....	....	....	1	....	....	1	3	1	....	4	....	....	....	....
Vermont	1	12	7	....	....	....	1	....	6	27	....	....	1	1	1	1	11	13	2	1	....	3	....	....	....	....
Virginia, eastern district	....	8	4	....	....	....	....	....	63	75	....	....	....	....	8	1	....	9	2	1	....	3	....	....	....	....
Virginia, western district	....	120	7	....	....	....	2	....	4	133	....	....	....	....	112	58	33	203	2	....	4	6	....	....	....	....
Washington Territory	7	....	5	....	....	....	....	....	27	39	12	....	1	13	1	....	2	3	1	....	....	1	....	....	....	....
West Virginia	....	358	14	9	....	....	9	9	26	425	....	....	....	....	111	103	91	305	4	3	1	8	2	3	....	5
Wisconsin, eastern district	....	2	1	....	....	....	1	....	11	15	....	....	....	....	7	....	....	7	4	....	1	5	....	....	....	....
Wisconsin, western district	....	1	2	....	....	21	2	4	12	42	....	....	....	....	1	1	....	2	3	....	....	3	....	....	....	....
Wyoming	....	....	2	....	....	....	....	....	6	8	....	....	....	....	....	....	....	....	....	....	2	2	....	....	....	....
Total	128	2,945	508	67	18	77	181	56	3,243	7,223	126	25	64	215	3,721	1,002	1,374	6,097	452	95	146	693	25	15	91	131

*Civil rights acts. †Counterfeiting.

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EXHIBIT B 2.—*Statement showing the number of criminal prosecutions pending in the district and circuit courts of the United States on July* 1, 1888, *with the number terminated during the fiscal year ending June* 30, 1888.

Districts.	Number terminated during the fiscal year ending June 30, 1888.																				Total number terminated during the fiscal year ending June 30, 1888.
	Civil-rights act.				Intercourse laws.				Pension laws.				Embezzlement.				Miscellaneous.				
	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	
Alabama, northern district																	2	10	32	44	535
Alabama, middle district											21	21					20	28	69	117	251
Alabama, southern district																	328	98	43	469	470
Alaska																	17	5	6	28	28
Arkansas, eastern district													3		1	4	4		5	9	51
Arkansas, western district					111	6	32	149	4			4					121	62	69	252	552
Arizona																	28	12	7	42	52
California, northern district													2		2	4	20	11	30	61	124
California, southern district																	29	7	4	40	50
Colorado									2		1	3					4	2	11	17	26
Connecticut									1			1	1			1	4			4	47
Dakota																	10	3		13	16
Delaware									1			1									6
District of Columbia									2			2					2,845	641	162	3,648	3,654
Florida, northern district																	3	2	10	15	37
Florida, southern district																	1		2	3	14
Georgia, northern district											1	1					3	1	15	19	593
Georgia, southern district																		1	4	5	102
Idaho					3		4	7									37	3	77	117	125
Illinois, northern district									1	2		3					6	3	6	15	138
Illinois, southern district									5	2		7	2			2	19	6	10	35	290
Indiana									5	1	5	11					3	1	1	5	127
Iowa, northern district		6		6					1		1	2		2		2	4	1	10	15	144
Iowa, southern district										1	1	2					5	2	5	12	107
Kansas					17	1	6	24	4	5	2	11			1	1	33	16	29	78	164
Kentucky									3	1	3	7					9	1		10	554
Louisiana, eastern district									1	1	1	3					9		3	12	28
Louisiana, western district																					
Maine									10	1	1	12					7	1		8	108
Maryland									3	2	1	6					22	5	9	36	73

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Massachusetts										2	6	8					40	3	7	50	130
Michigan, eastern district									1	1		2					12	6	3	21	101
Michigan, western district																	24	5	6	35	74
Minnesota					23	15	3	41	1	1		2	1			1	9	2	2	13	75
Mississippi, northern district														2		2	6	3	2	11	379
Mississippi, southern district									2		8	10					77	35	18	130	154
Missouri, eastern district			1	1					2	1	1	4					14	4	15	33	242
Missouri, western district	14	1	34	49	10	1	1	12	4	1	10	15					136	33	80	249	590
Montana		1	2	3													4	2	4	10	14
Nebraska																	15	10	16	41	73
Nevada																	5	2	5	12	14
New Hampshire																			1	1	3
New Jersey										3	1	4					14	4	2	20	48
New Mexico															1	1	1		108	109	116
New York, northern district									3	4	4	11					28	3	5	36	172
New York, southern district										1	2	3					8	7	30	45	110
New York, eastern district										1	1	2					8	1	4	13	30
North Carolinia, eastern district																	4	6		10	68
North Carolina, western district																	5	4	4	13	537
Ohio, northern district									10	2	1	13	1	2	15	18	8		2	10	101
Ohio, southern district									1		2	3					8	2	9	19	54
Oregon					76			76									19	7	13	39	128
Pennsylvania, eastern district									2	2		4	3		4	7	15	13	10	38	84
Pennsylvania, western district									5	3		8					20	3	1	24	74
Rhode Island									1			1					1			1	4
South Carolina									1	1		2					25	41	6	72	336
Tennessee, eastern district									2	1		3					10	7	3	20	360
Tennessee, middle district									1		1	2					4	8	6	18	402
Tennessee, western district											3	3					24	6	3	33	208
Texas, northern district									1		1	2					15	23	12	50	99
Texas, eastern district																	8	5	5	18	96
Texas, western district																	9	1	1	11	141
Utah																	253	30	37	320	325
Vermont									1			1									18
Virginia, eastern district															3	3	8	5	2	15	30
Virginia, western district										1		1					4	1	2	7	217
Washington					36	1		37									28	6	22	56	110
West Virginia									5	3	1	9						2		2	329
Wisconsin, eastern district																	22	3	4	29	41
Wisconsin, western district					31			31			1	1	1			1	2	1	1	4	42
Wyoming																	1		1	2	4
Total	14	8	37	59	307	24	46	377	86	44	81	211	14	6	27	47	4,482*	1,216	1,071	6,769	14,599

*Naturalization acts.

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EXHIBIT C 1.—*Statement of the amount arising from civil suits to which the United States was a party, and from criminal prosecutions in the circuit and district courts of the United States, during the fiscal year ending June 30, 1888.*

Districts.	Amount of judgments obtained during the year in favor of the United States.					Amount of fines, forfeitures and penalties imposed during the year.								
	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Total.	Customs.	Internal revenue.	Post-office	Election laws.	Intercourse laws.	Pension laws.	Embezzlement.	Miscellaneous.	Total.
Alabama, northern district		$15,018.15			$15,018.15		$40,410.00							$40,410.00
Alabama, middle district		364.54			364.54		12,753.93	$159.79					$10,478.50	23,392.22
Alabama, southern district				$9,202.90	9,202.90								10,018.75	10,018.75
Alaska													1,010.00	1,010.00
Arkansas, eastern district			$1,016.29	742.92	1,759.21		6,300.00	422.75	$120.25			$50.00	1,610.00	8,503.00
Arkansas, western district				3,453.43	3,453.43		21,465.00	300.00		$2,962.00			5,715.00	30,442.00
Arizona			190.00	1,260.65	1,450.65	$150.00							250.00	400.00
California, northern district	$51,727.95			1,430.80	53,158.75	3,150.00	150.00						6,700.00	10,000.00
California, southern district						100.00		1,500.00					1,952.00	3,552.00
Colorado			696.00	38,762.40	39,458.40									
Connecticut								2,067.00			$50.00	1.00	14.00	2,132.00
Dakota				10,359.86	10,359.86								100.00	100.00
Delaware		29.94	242.65		272.59									
District of Columbia				230.00	230.00								14,446.75	14,446.75
Florida, northern district			357.48	150.00	507.48	100.00	100.00	520.00					10.00	630.00
Florida, southern district		1,180.96	81.38	8,000.00	9,262.34		400.00						40.00	540.00
Georgia, northern district							10,400.00	100.00					500.00	11,000.00
Georgia, southern district			425.31	2,799.17	3,224.48		1,600.00	375.00						1,975.00
Idaho				11.71	2,605.09	1,012.55		3,429.80					2,780.00	6,209.80
Illinois, northern district	1,125.00	1,468.38		1,908.17	37,342.06		5,756.41	2,648.36			569.73		611.57	10,598.62
Illinois, southern district		33,447.39	1,986.50				14,185.94	2,861.91			822.94	69.99	1,664.62	19,605.40
Indiana							1,612.82	1,853.40	2,042.81	1,494.64	892.62		92.91	7,989.20
Iowa, northern district							9,320.97				500.00		11.00	9,831.97
Iowa, southern district		300.00		367.37	667.37		5,570.61	948.87					237.28	6,756.76
Kansas			1,332.95	6,050.14	7,383.09		1,500.00	650.00		8.00	1.00		754.00	2,913.00
Kentucky		2,138.31	2,713.80	3,000.00	7,852.11		27,000.00		400.00				70.00	27,470.00
Louisiana, eastern district	574.60	50,000.00	713.64	4,655.89	55,944.13			85.00			2,000.00		4,975.00	7,060.00
Louisiana, western district			4,706.89	1,196.09	5,902.98									
Maine	412.00			51.00	463.00	200.00	1,640.00	200.00			2,166.00		536.00	4,742.00
Maryland			2,546.84		2,546.84	200.00	1,277.40	1,200.00			1,000.00		462.00	4,139.40
Massachusetts	302.50			2,790.85	3,093.35		3,680.00	650.00					1,014.00	5,344.00
Michigan, eastern district				2,077.58	2,077.58	2,139.26	1,997.56	175.00						
Michigan, western district				5,251.64	5,251.64									
Minnesota														
Mississippi, northern														

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Missouri, western district			108.35	4,664.26	4,767.60		7,333.89	4,660.96	*21.90		307.66		7,768.00	20,093.31
Montana				504.86	504.86		175.00	275.00					1,100.00	1,100.00
Nebraska													236.00	686.00
Nevada													1,200.00	1,200.00
New Hampshire				4,748.00	4,748.00			500.00						
New Jersey	861.06	78.11			939.11		10.00	3,500.00					5,085.00	8,595.00
New Mexico			210.80		210.80			25.00					1,000.00	1,025.00
New York, northern district			7,132.84		7,132.84	1,200.00	1,365.00	1,635.00	100.00		50.00		1,075.00	5,925.00
New York, southern district	21,270.57	37,259.65	1,627.06	16,158.23	76,315.51	100.00	100.00	852.00					208.00	1,260.00
New York, eastern district	430.00				430.00			3.00					8.00	11.00
North Carolina, eastern district		600.15		250.00	850.15		1,802.00	61.00					20.00	1,383.00
North Carolina, western district		1,718.33		26,300.36	28,018.69		21,019.41	100.00						21,119.41
Ohio, northern district	78.65			119.10	197.75		2,458.61	2,247.85			6,339.46		1,157.75	12,203.67
Ohio, southern district			139.49	268.60	408.09		1,350.00	800.00					700.00	2,850.00
Oregon	923.97			3,214.91	4,138.88	150.00	100.00	534.00	821.90	601.00			1,005.00	2,711.90
Pennsylvania, eastern district	107.10	18,561.48			18,668.58	600.00	140.00	1,405.00			160.00		2,400.00	4,705.00
Pennsylvania, western district			461.49	18,000.00	18,461.49		450.00	765.00			250.00		180.00	1,645.00
Rhode Island														
South Carolina			4,100.75		4,100.75	60.00	7,700.00	270.00					1,089.00	9,119.00
Tennessee, eastern district		20.78		6,133.35	6,154.13		15,466.09	411.61			100.00		683.63	16,661.33
Tennessee, middle district		1,029.85		21,299.82	22,329.67		20,937.39	101.90			434.85		276.40	21,750.54
Tennessee, western district				3,325.00	3,325.00		4,945.00	10.00					25.00	4,980.00
Texas, northern district			11,435.83	15,300.00	26,735.83		500.00	2,203.00			500.00		3,393.00	6,696.00
Texas, eastern district							1,281.50	480.00					290.00	2,051.50
Texas, western district	4,000.00			183.00	4,183.00	40.00	921.00	501.00					150.00	1,612.00
Utah				19.50	19.50								40,094.50	40,094.50
Vermont				234.75	234.75		1,000.00	100.00			100.00			1,200.00
Virginia, eastern district		43.59	1,463.75		1,507.34		160.00	350.00					150.00	660.00
Virginia, western district		3,603.64	164.34	5,973.39	9,741.37		11,500.00						1,105.00	12,605.00
Washington				8,306.81	8,306.81	1,029.73	100.00	103.55		350.00			1,238.55	2,821.23
West Virginia							9,611.10	1,100.00	150.00		601.00			11,462.00
Wisconsin, eastern district				1,618.42	1,618.42		700.00	200.00					1,207.00	2,107.00
Wisconsin, western district			798.48	8,381.14	9,179.62			600.00		250.00		25.00	150.00	1,025.00
Wyoming				650.00	650.00									
Total	81,813.34	166,863.25	44,647.91	259,696.58	552,021.08	10,231.54	290,992.78	48,067.75	5,306.86	6,882.64	17,456.26	145.99	162,724.61	541,808.43

* Civil-rights acts.

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EXHIBIT C 1.—*Statement of the amounts arising from civil suits to which the United States was a party, etc.*—Continued.

Districts.	Amounts realized from judgments obtained during the year.					Amounts realized on fines, forfeitures, and penalties imposed during the year.							
	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Total.	Customs.	Internal revenue.	Post-office.	Election laws.	Intercourse laws.	Pension laws.	Miscellaneous.	Total.
Alabama, northern district		$588.61			$588.61								
Alabama, middle district		9,859.00			9,859.00			$159.79				$2.00	$161.79
Alabama, southern district				$848.18	848.18							188.15	188.15
Alaska												10.00	10.00
Arkansas, eastern district				100.00	100.00			270.75	$120.25				391.00
Arkansas, western district				1,093.98	1,093.98		$115.00			$235.00		823.80	1,173.80
Arizona			$190.00	1,190.45	1,380.45	$150.00						250.00	400.00
California, northern district	$51,727.95			1,430.80	53,158.75	150.00						750.00	900.00
California, southern district						100.00		500.00				1,149.37	1,749.37
Colorado			696.00	3,982.84	4,678.84								
Connecticut								1,310.00			$50.00	10.00	1,370.00
Dakota												100.00	100.00
Delaware			242.65		242.65								
District of Columbia												12,606.91	12,606.91
Florida, northern district				85.60	85.60			20.00				10.00	30.00
Florida, southern district			357.48	150.00	507.48	100.00	200.00					40.00	340.00
Georgia, northern district							25.00	500.00					525.00
Georgia, southern district							50.00	375.00					425.00
Idaho				764.28	764.28							680.00	680.00
Illinois, northern district	1,125.00			11.71	1,136.71	1,012.55	3,448.31	2,301.86				369.88	7,132.60
Illinois, southern district			252.68	1,242.35	1,495.03		2,599.97	1,047.80		*69.99	10.00	465.65	4,193.41
Indiana							1,116.60	1,021.23	†332.90		313.80	21.21	2,805.74
Iowa, northern district							374.20						374.20
Iowa, southern district				67.37	67.37		949.43	60.00					1,009.43
Kansas			1,534.07	1,114.47	2,648.54	100.00	150.00					125.00	375.00
Kentucky							688.74		284.45				973.19
Louisiana, eastern district				199.60	199.60							475.00	475.00
Louisiana, western district													
Maine	20.00			1.00	21.00	200.00	740.00	200.00			136.00	535.00	1,811.00
Maryland						200.00	227.40					202.00	629.40
Massachusetts	250.00				250.00		660.00	450.00				363.00	1,473.00
Michigan, eastern district				1,468.83	1,468.83	2,139.26	1,097.56	175.00				414.78	3,826.60
Michigan, western district				4,115.48	4,115.48		950.00	795.00				9,428.73	11,173.73
Minnesota				1,061.89	1,061.89		95.00	100.00		295.58			490.58
Mississippi, northern district			740.60		740.60		539.80						539.80
Mississippi, southern district		95.40	272.15	2,690.63	3,058.18								
Missouri, eastern district							1,359.86	1,899.83	455.75				3,715.44

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Missouri, western district							4,045.86	1,461.00	‡21.90		101.50	1,346.52	6,976.87
Montana			103.35	561.35	654.69								
Nebraska				537.23	537.23		100.00	30.00				169.86	299.86
Nevada													
New Hampshire				681.60	681.60			500.00					
New Jersey	861.00	32.13			893.13		10.00						10.00
New Mexico									25.00				25.00
New York, northern district			7,096.26		7,096.26	1,200.00	1,600.00	1,300.00	50.00			100.00	4,250.00
New York, southern district	6,857.86		1,488.59	223.55	8,570.00	100.00		250.00				200.00	550.00
New York, eastern district	430.00				430.00								
North Carolina, eastern district				66.80	66.80		100.00						100.00
North Carolina, western district		348.41		103.59	452.00		4,233.73						4,233.73
Ohio, northern district	78.65				78.65		1,015.29	452.78					1,468.07
Ohio, southern district			139.49	268.60	408.09		1,000.00	375.00					1,375.00
Oregon	923.97			3,214.91	4,138.88	150.00		110.00	321.90	416.00		750.00	1,747.90
Pennsylvania, eastern district	107.10				107.10		130.00	400.00			160.00		690.00
Pennsylvania, western district			461.49		461.49		450.00	125.00				237.09	812.09
Rhode Island													
South Carolina			1,008.47		1,008.47	60.00							60.00
Tennessee, eastern district		20.78		171.16	191.94		1,311.63					252.57	1,564.20
Tennessee, middle district		292.10		231.31	523.41		2,816.69	41.60			434.85		3,293.14
Tennessee, western district	40.00	10.00		40.00	90.00								
Texas, northern district				1,115.00	1,115.00		100.00	100.00					200.00
Texas, eastern district							101.40	20.00				40.00	161.40
Texas, western district													
Utah				19.50	19.50							14,142.54	14,142.54
Vermont								100.00			100.00		200.00
Virginia, eastern district		43.59	552.37		595.96			250.00					250.00
Virginia, western district		972.60		2,034.10	3,006.70								
Washington	3,754.87			1,888.64	5,643.51	979.73		103.55				796.25	1,879.53
West Virginia							451.70	600.00			270.00		1,321.70
Wisconsin, eastern district				1,618.42	1,618.42		300.00					538.75	838.75
Wisconsin, western district				4,974.92	4,974.92			500.00		150.00			650.00
Wyoming													
Total	66,176.40	12,262.62	15,135.65	39,360.04	132,934.71	6,641.54	33,152.67	17,930.28	1,587.15	1,166.57	1,576.15	47,594.06	109,648.42

* Embezzlement. † Counterfeiting. ‡ Civil rights acts.

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EXHIBIT C 1.—*Statement of the amounts arising from civil suits to which the United States was a party, etc.*—Continued.

Districts.	Amounts realized on fines, forfeitures, and penalties imposed in former years.						Amounts realized on judgments obtained in former years.					Amounts realized during the year by compromise and otherwise, included in the foregoing.				
	Customs.	Internal revenue.	Post-office.	Pension laws.	Miscellaneous.	Total.	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Total.	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Total.
Alabama, northern district																
Alabama, middle district													$85.82			$85.82
Alabama, southern district												$248.29				248.29
Alaska												1,639.10			$21,735.25	23,374.35
Arkansas, eastern district									$595.45	$492.67	$1,008.12				364.42	364.42
Arkansas, western district															990.01	990.01
Arizona																
California, northern district										600.00	600.00		1,885.00		1,250.00	3,135.00
California, southern district																
Colorado															1,400.00	1,400.00
Connecticut																
Dakota															1,000.00	1,000.00
Delaware																
District of Columbia										2,516.42	2,516.42				859.09	859.09
Florida, northern district																
Florida, southern district		$255.55				$255.55										
Georgia, northern district													232.44			232.44
Georgia, southern district																
Idaho																
Illinois, northern district		55.78				55.78	$181.06		8,250.00		8,431.06	2,225.10	352.87			2,577.97
Illinois, southern district		1,290.42	$84.74	$185.31	$39.89	1,600.36								$1,021.26	200.53	1,221.79
Indiana		23.25				23.25									227.60	227.60
Iowa, northern district		457.00				457.00										
Iowa, southern district		220.91	206.00			426.91				13.81	13.81	50.04				50.04
Kansas									254.66		254.66				96.67	96.67
Kentucky									1,088.84		1,008.84		224.77			224.77
Louisiana, eastern district									510.55		510.55		70.00	500.00		570.00
Louisiana, western district									40.00		40.00					
Maine		75.00				75.00						50.00				50.00
Maryland																
Massachusetts																
Michigan, eastern district					5.00	5.00										
Michigan, western district		107.00				107.00										
Minnesota															1,789.36	1,789.36
Mississippi, northern district		4.00				4.00								77.62		77.62
Mississippi, southern district																
Missouri, eastern district																
Missouri, western district		56.56		1,000.00	190.00	1,246.56										
Montana										1,148.80	1,148.80					
Nebraska																

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Nevada															1,500.00	1,500.00
New Hampshire																
New Jersey												1,850.00				1,850.00
New Mexico										552.00	552.00			150.00		150.00
New York, northern district							160.25						7,000.00			7,000.00
New York, southern district									176.16	120.25	280.50	9,030.93	2,421.41		1,227.11	12,679.45
New York, eastern district								863.59			176.16	1,000.00	925.00		750.00	2,675.00
North Carolina, eastern district								114.47			63.50					
North Carolina, western district											114.47					
Ohio, northern district															469.08	469.08
Ohio, southern district										1,280.40	1,280.40					
Oregon												179.89	6,175.00		4,520.66	10,875.55
Pennsylvania, eastern district													100.00			100.00
Pennsylvania, western district																
Rhode Island																
South Carolina																
Tennessee, eastern district		286.69				286.69		201.22		104.95	306.17					
Tennessee, middle district		490.52				490.52		305.99		130.05	436.04		650.00			650.00
Tennessee, western district																
Texas, northern district																
Texas, eastern district		107.15				107.15										
Texas, western district																
Utah					7,323.90	7,323.90										
Vermont																
Virginia, eastern district		350.00				350.00										
Virginia, western district													490.38			490.38
Washington							3,657.30			694.97	4,352.27				385.00	385.00
West Virginia																
Wisconsin, eastern district																
Wisconsin, western district													713.73			713.73
Wyoming																
Total		3,779.83	290.74	1,185.31	7,558.79	12,814.67	3,998.61	685.27	10,915.66	7,654.32	23,253.86	16,273.35	21,226.42	1,748.88	38,784.78	78,113.43

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EXHIBIT D.—*Statement showing the number of civil suits to which the United States was not a party, commenced and terminated in the circuit and district courts of the United States during the fiscal year ending June 30, 1888, with the number pending July 1, 1888.*

Districts.	Number commenced during the fiscal year ending June 30, 1888.			Number terminated during the fiscal year ending June 30, 1888.								Number pending July 1, 1888.		
				Admiralty.				Other suits.						
	Admiralty.	Other suits.	Total.	Judgments for plaintiff.	Judgments for defendant.	Dismissed or discontinued.	Total.	Judgments for plaintiff.	Judgments for defendant.	Dismissed or discontinued.	Total.	Admiralty.	Other suits.	Total.
Alabama, northern district		16	16					19		6	25		50	50
Alabama, middle district	3	22	25					17	3	19	39	3	69	72
Alabama, southern district	26	5	31	12		13	25	1		17	18	4	7	11
Alaska		26	26					10	1	6	17		11	11
Arkansas, eastern district	4	109	113	2	1		3	17	4	4	25		84	84
Arkansas, western district		24	24					16	6	21	43		34	34
Arizona														
California, northern district	72	142	214	11	3	20	34	15	5	78	98	126	186	312
California, southern district	8	38	46	3	1	4	8	7		14	21	2	40	42
Colorado		140	140					51	20	35	106		392	392
Connecticut	10	73	83	2	2	10	14	12	5	94	111	6	286	292
Dakota														
Delaware	23	10	33	7	1	9	17	3	1	1	5	22	37	59
District of Columbia														
Florida, northern district	14	4	18	7	6		13	1	2		3	4	10	14
Florida, southern district	53	1	54	52			52					2	1	3
Georgia, northern district		36	36										88	88
Georgia, southern district	7	35	42	1	1	4	6	40	5	37	82	5	80	85
Idaho								29	9	53	91			
Illinois, northern district	65	401	466	21	2	15	38	110	25	232	367	282	1,847	2,129
Illinois, southern district		97	97					18	3	121	142		267	267
Indiana		167	167					35	18	63	116		405	405
Iowa, northern district	8	44	52			9	9	46	10	49	105	2	177	179
Iowa, southern district	1	80	81					118	271	107	496	1	688	689
Kansas		188	188					132	16	129	277		422	422
Kentucky	13	62	75	12			12	14	7	8	29	1	53	54
Louisiana, eastern district	82	97	179	18	10	22	50	66	3	21	90	750	75	825
Louisiana, western district		6	6					14	1	2	17		21	21
Maine	41	20	61	19		13	32	10	2	19	31	15	124	139
Maryland	60	75	135	15	2	17	34	13	1	6	20	39	75	114
Massachusetts	84	295	379	36	6									

Mississippi, northern district		17	17					31	3	6	40		41	41
Mississippi, southern district	2	33	35	2		3	5	42	3	9	54	2	101	103
Missouri, eastern district	54	109	163	12	3		15	70	20	29	110	42	203	245
Missouri, western district		97	97					37	12	153	202		254	254
Montana		6	6					3	1		4		2	2
Nebraska		196	196					158	24	126	308		245	245
Nevada		10	10					1	4	19	24		38	38
New Hampshire		29	29					4	3	2	9		95	95
New Jersey	181		181	50		62	112					135		135
New Mexico														
New York, northern district	38	278	316	5		26	31	32	16	90	138	127	4,771	4,898
New York, southern district	371	387	758	88	23	*177	288	46	27	†233	306	911	6,395	7,306
New York, eastern district	133	43	176	28	21	78	127	10	9	19	38	1,017	868	1,885
North Carolina, eastern district	3	18	21	3			3	5	2	3	10		37	37
North Carolina, western district		27	27					23	9	8	40		74	74
Ohio, northern district	25	398	423	3		17	20	24	5	296	325	29	354	383
Ohio, southern district	8	865	873	1		5	6	30	18	197	245	12	1,321	1,333
Oregon	7	60	67	5	1	1	7	30	17	23	70	9	89	98
Pennsylvania, eastern district	76	221	297	17	11	44	72	53	39	214	306	56	944	1,000
Pennsylvania, western district	26	165	191	15	6	6	27	32	12	39	83	37	1,467	1,504
Rhode Island		23	23					7	3	14	24		97	97
South Carolina	24	1	25	17	5	6	28	1			1	62		62
Tennessee, eastern district	4	24	28	4			4	15	3	18	36		25	25
Tennessee, middle district	1	11	12	1			1	6		9	15		11	11
Tennessee, western district	7	45	52	6		8	14	14		33	47	29	83	112
Texas, northern district		100	100					64	18	120	202		209	209
Texas, eastern district	16	130	146	4		6	10	44	6	40	90	14	229	243
Texas, western district		75	75					33	13	46	92		100	100
Utah		833	833					355	43	140	543		632	632
Vermont		13	13					9		14	23		39	39
Virginia, eastern district	51	28	79	28	1	16	45	29	6	5	40	13	39	52
Virginia, western district		36	36					23	4	4	31		177	177
Washington Territory		3	3						1		1		4	4
West Virginia	4	41	45	4			4	18	11	3	37	11	304	315
Wisconsin, eastern district														
Wisconsin, western district		86	86					21	11	23	55		285	285
Wyoming		473	473					161	13	116	290		312	312
Total	1,805	7,524	9,329	559	115	709	1,383	2,509	879	3,458	6,846	4,966	29,956	34,922

* 10 terminated by decree or order. † 121 terminated by decree or order.

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EXHIBIT D (SUPPLEMENT).—*Statement of the amounts of judgments in civil suits to which the United States was not a party in the circuit and district courts of the United States during the fiscal year ending June* 30, 1888.

Districts.	Amount of judgments for plaintiff.			Amount of judgments for defendant.		
	Admiralty.	Other suits.	Total.	Admiralty.	Other suits.	Total.
Alabam, northern		$31,603.95	$31,603.95			
Alabama, middle		1,002,237.87	1,002,237.87		$153.85	$153.85
Alabama, southern	$5,359.36	7,131.80	12,491.16			
Alaska		106,619.09	106,619.09		82.00	82.00
Arkansas, eastern	727.65	43,897.93	44,625.58			
Arkansas, western		4,501.00	4,501.00		14,115.63	14,115.63
Arizona						
California, northern	5,763.34	34,662.79	40,426.13		511.15	511.15
California, southern	1,221.32		1,221,32			
Colorado		310,497.60	310,497.60		35.00	35.00
Connecticut	275.89	60,396.00	60,671.89	$270.00	963.67	1,233.67
Dakota						
Delaware	12,821.84	35,999.83	48,821.67	670.94	1,369.20	2,040.14
District of Columbia						
Florida, northern	1,139.55	4,356.07	5,495.62			
Florida, southern	18,203.39		18,203,39			
Georgia, northern		82,759.06	82,759.06		1,512.50	1,512.50
Georgia, southern	131.80	85,760.73	85,892.53		1,223.85	1,223.85
Idaho						
Illinois, northern	14,913.35	2,430,518.84	2,445,432.19	1,846.40	3,000.00	4,846.40
Illinois, southern		1,896,666.24	1,896,666.24			
Indiana		21,815,017.88	21,815,017.88		20,308.60	20,308.60
Iowa, northern		34,304.03	34,304.03		433.90	433.90
Iowa, southern		1,526,036.16	1,526,036.16			
Kansas		164,689.46	164,689.46		1,555.62	1,555.62
Kentucky	1,585.00	61,501.47	63,086.47		120.00	120.00
Louisiana, eastern	34,733.99	265,481.89	300,215.88	5,937.16		5,937.16
Louisiana, western		88,497.97	88,497.97			
Maine	12,458.69	12,542.49	25,001.18			
Maryland	10,500.91	27,971.88	38,472.79			
Massachusetts	74,567.74	176,956.63	251,524.37		2,300.00	2,300.00
Michigan, eastern	43,066.05	25,892,146.88	25,935,212.93		36.04	36.04
Michigan, western	2,747.15	51,913.34	54,660.49		3,090.42	3,090.42
Minnesota		96,524.74	96,524.74		6,975.78	6,975.78
Mississippi, northern		228,978.34	228,978.34		75.05	75.05
Mississippi, southern	1,312.45	265,991.58	267,304.03		74.15	74.15
Missouri, eastern	1,259.86	110,133.79	111,393.65			
Missouri, western		214,088.85	214,088.85		20.00	20.00
Montana					.01	.01
Nebraska		379,985.91	379,985.91		16,155.94	16,155.94
Nevada						
New Hampshire		2,737.50	2,737.50		664.43	664.43
New Jersey	47,088.78		47,088.78			
New Mexico						
New York, northern	1,748.93	29,428.20	31,177.13		4,432.76	4,432.76
New York, southern	67,777.49	750,306.37	818,083.86	2,829.21	42,068.77	44,898.00
New York, eastern	77,630.46	22,459.50	100,089.96	110.67	145.30	255.97
North Carolina, eastern	250.00	4,850.00	5,100.00			
North Carolina, western		40,581.54	40,581.54		759.90	759.90
Ohio, northern	1,995.00	100,900.00	101,995.00			
Ohio, southern		470,639.43	470,639.43		2,670.00	2,670.00
Oregon	41,501.67	754,854.88	796,356.55	34.80	4,539.99	4,574.79
Pennsylvania, eastern	34,688.96	86,950.60	121,639.56			
Pennsylvania, western	39,950.26	375,590.28	415,546.54			
Rhode Island	41,522.76		41,522.76	280.49		280.49
South Carolina	23,509.90	10,306.44	33,816.34			
Tennessee, eastern	1,802.59	15,434.83	17,237.42		101.24	101.24
Tennessee, middle	725.80	18,712.36	19,438.16			
Tennessee, western	167.00	2,800.00	2,967.00			
Texas, northern		296,843.90	296,843.90		45,724.21	45,724.21
Texas, eastern	8,730.00	19,165,421.94	19,174,151.94		969.63	969.63
Texas, western		53,300.29	53,300.29		2,424.49	2,424.49
Utah		352,675.67	352,675.67		2,396.40	2,396.40
Vermont		252,829.55	252,829.55			
Virginia, eastern	149,954.06	307,000.00	456,954.06	67.00		67.00
Virginia, western		15,711.52	15,711.52		29.65	29.65
Washington Territory						
West Virginia		5,084.33	5,084.33		15.00	15.00
Wisconsin, eastern						
Wisconsin, western		245,611.15	245,611.15		244.70	244.70
Wyoming		213,259.36	213,259.36		3,264.87	3,264.87
Total	780,938.99	81,144,661.73	81,925,600.72	12,046.67	184,563.72	196,610.39

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EXHIBIT E.—*General statement of all the appropriations placed under the Department of Justice which were available, and those from which payments were made, during the fiscal year ending June 30, 1888, as required by section 3, act approved June 30, 1879.*

Expenses of United States courts, 1879 and prior years:			
Deficiency appropriation, act of February 1, 1888		$44.00	
Deficiency appropriation, act of March 30, 1888		235.70	
		279.70	
Payments during fiscal year		279.70	
Balance of appropriation, uniform system of book-keeping for the United States courts:			
Balance July 1, 1887		3,914.49	
Payments during fiscal year		141.08	
Balance July 1, 1888			$3,773.41
Balance of appropriation, fees, and expenses of marshals, United States courts, 1881 and prior years:			
Balance July 1, 1887		2,334.21	
Balance July 1, 1888			2,334.21
Balance of appropriation, fees of clerks, United States courts, 1881 and prior years:			
Balance July 1, 1887		18.35	
Balance July 1, 1888			18.35
Balance of appropriation, fees of commissioners, United States courts, 1881 and prior years:			
Balance July 1, 1887		25.05	
Balance July 1, 1888			25.05
Balance of appropriation, fees of witnesses, United States courts, 1881 and prior years:			
Balance July 1, 1887		3,941.03	
To surplus fund June 30, 1887		3,881.08	
Balance July 1, 1888			59.95
Balance of appropriation, miscellaneous expenses, United States courts, 1881 and prior years:			
Balance July 1, 1887		825.30	
Balance July 1, 1888			825.30
Balance of appropriation, fees and expenses of marshals, United States courts, 1882 and prior years:			
Balance July 1, 1887		1,774.13	
Balance July 1, 1888			1,774.13
Balance of appropriation, fees and expenses of marshals, United States courts, 1883 and prior years:			
Balance July 1, 1887		13,568.06	
Payments during fiscal year	$1,616.46		
To surplus fund June 30, 1888	2,667.79		
		4,284.25	
Balance July 1, 1888			9,283.81
Balance of appropriation, support of prisoners, United States courts, 1883 and prior years:			
Balance July 1, 1887		535.45	
To surplus fund June 30, 1888		528.00	
Balance July 1, 1888			7.45
Balance of appropriation, fees of witnesses, United States courts, 1883 and prior years:			
Balance July 1, 1887		2,493.69	
Payments during fiscal year	$2,111.89		
To surplus fund June 30, 1888	344.30		
		2,456.19	
Balance July 1, 1888			37.50

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Fees of witnesses, United States courts, 1883:			
Deficiency appropriation, act of March 30, 1888		$5,080.00	
Repayments during fiscal year		5,080.00	
		10,160.00	
Payments during fiscal year		10,160.00	
Balance of appropriation, fees and expenses of marshals, United States courts, 1884:			
Balance July 1, 1887		2,870.04	
Payments during fiscal year		890.70	
Balance July 1, 1888			$1,979.34
Fees of witnesses, United States courts, 1884:			
Deficiency appropriation, act of March 30, 1888		321.50	
Balance July 1, 1888			321.50
Balance of appropriation, rent of court-rooms, United States courts, 1884:			
Balance July 1, 1887		73.00	
Balance July 1, 1888			73.00
Contingent expenses, Department of Justice, miscellaneous items, 1884:			
Appropriation warrant, issued September 13, 1887		136.55	
Payments during fiscal year		132.80	
Balance July 1, 1888			3.75
Fees and expenses of marshals, United States courts, 1885 and prior years:			
Deficiency appropriation, act of February 1, 1888		786.30	
Deficiency appropriation, act of March 30, 1888		20,776.48	
Repayments during fiscal year		5,642.64	
		27,205.42	
Payments during fiscal year	$18,452.17		
To surplus fund, June 30, 1888	5,670.41		
		24,122.58	
Balance July 1, 1888			3,082.84
Fees of district attorneys, United States courts, 1885 and prior years:			
Deficiency appropriation, act of February 1, 1888		175.60	
Deficiency appropriation, act of March 30, 1888		1,534.80	
		1,710.40	
Payments during fiscal year		1,710.40	
Fees of clerks, United States courts, 1885 and prior years:			
Deficiency appropriation, act of February 1, 1888		38.00	
Deficiency appropriation, act of March 30, 1888		713.45	
		751.45	
Payments during fiscal year		658.15	
Balance July 1, 1888			93.30
Fees of commissioners, United States courts, 1885 and prior years:			
Deficiency appropriation, act of February 1, 1888		131.85	
Deficiency appropriation, act of March 30, 1888		1,054.10	
		1,185.95	
Payments during fiscal year	$1,161.85		
To surplus fund, June 30, 1888	.25		
		1,162.10	
Balance July 1, 1888			23.85

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Fees of jurors, United States courts, 1885 and prior years:			
Deficiency appropriation, act of February 1, 1888		$80.20	
Deficiency appropriation, act of March 30, 1888		84.00	
Repayments during fiscal year		8,106.55	
		8,270.75	
Payments during fiscal year		164.20	
Balance to surplus fund, June 30, 1888			$8,106.55
Fees of witnesses, United States courts, 1885 and prior years:			
Deficiency appropriation, act of February 1, 1888		98.80	
Deficiency appropriation, act of March 30, 1888		3,163.83	
Repayments during the fiscal year		5,713,42	
		8,976.05	
Payments during fiscal year		3,223.23	
Balance to surplus fund, June 30, 1888			5,752.82
Support of prisoners, United States courts, 1885 and prior years:			
Deficiency appropriation, act of February 1, 1888		263.00	
Deficiency appropriation, act of March 30, 1888		2,228.27	
Repayments during fiscal year		4,568.35	
		7,059.62	
Payments during fiscal year	$1,300.72		
To surplus fund, June 30, 1888	4,573.15		
		5,873.87	
Balance July 1, 1888			1,185.75
Rent of court-rooms, United States courts, 1885 and prior years:			
Deficiency appropriation, act of March 30, 1888		750.00	
Payments during fiscal year		550.00	
Balance to surplus fund, June 30, 1888			200.00
Miscellaneous expenses, United States courts, 1885 and prior years:			
Deficiency appropriation, act of February 1, 1888		2,021.50	
Deficiency appropriation, act of March 30, 1888		2,374.32	
Repayments during fiscal year		1,549.51	
		5,945.33	
Payments during fiscal year	$4,240.40		
To surplus fund, June 30, 1888	1,627.01		
		5,867.41	
Balance July 1, 1888			77.92
Salaries of employés, court-house, Washington, D. C., 1885 and prior years:			
Repayments during fiscal year		10.40	
To surplus fund, June 30, 1888			10.40
Prosecution of crimes, 1885 and prior years:			
Repayments during fiscal year		20.00	
To surplus fund, June 30, 1888			20.00
Defending suits in claims against the United States, 1885 and prior years:			
Repayments during fiscal year		10.96	
To surplus fund, June 30, 1888			10.96
Repairs to court-house, Washington, D. C., 1885 and prior years:			
Repayments during fiscal year		15.10	
To surplus fund, June 30, 1888			15.10

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Support of convicts, 1885 and prior years:		
Repayments during fiscal year	$80.35	
To surplus fund, June 30, 1888		$80.35
Expenses of Territorial courts in Utah, 1885 and prior years:		
Deficiency appropriation, act of March 30, 1888	3,697.45	
Repayments during fiscal year	1.00	
	3,698.45	
Payments during fiscal year	1,205.07	
Balance to surplus fund, June 30, 1888		2,493.38
Contingent expenses, Department of Justice:		
Furniture and repairs:		
Repayments during fiscal year	260.11	
To surplus fund, June 30, 1888		260.11
Books for Department library, 1885 and prior years:		
Repayments during fiscal year	5.22	
To surplus fund, June 30, 1888		5.22
Books for office of Solicitor, 1885 and prior years:		
Repayments during fiscal year	5.00	
To surplus fund, June 30, 1888		5.00
Stationery, 1885 and prior years:		
Repayments during fiscal year	5.69	
To surplus fund, June 30, 1888		5.69
Horses and wagons, 1885 and prior years:		
Repayments during fiscal year	111.29	
To surplus fund, June 30, 1888		111.29
Miscellaneous items, 1885 and prior years:		
Repayments during fiscal year	240.29	
To surplus fund, June 30, 1888		240.29
Balance of appropriation, fees and expenses of marshals, United States courts, 1885:		
Balance July 1, 1887	317.19	
Payments during fiscal year	287.42	
Balance July 1, 1888		29.77
Balance of appropriation, fees of clerks, United States courts, 1885:		
Balance July 1, 1887	8,608.64	
Deficiency appropriation, act of February 1, 1888	2,700.97	
	11,309.61	
Payments during fiscal year	170.10	
Balance July 1, 1888		11,139.51
Fees of commissioners, United States courts, 1885:		
Deficiency appropriation, act of February 1, 1888	1,200.00	
Payments during fiscal year	899.25	
Balance July 1, 1888		300.75
Balance of appropriation, fees of witnesses, United States courts, 1885:		
Balance July 1, 1887	12,685.38	
Deficiency appropriation, act of February 1, 1888	16,968.74	
	29,654.12	
Payments during fiscal year $11,038.56		—
To surplus fund, June 30, 1888 14,175.56		
	25,214.12	
Balance July 1, 1888		4,440.00

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Rent of court-rooms, United States courts, 1885:		
Deficiency appropriation, act of February 1, 1888	$467.20	
Payments during fiscal year	467.20	
Balance of appropriation, expenses of Territorial courts in Utah, 1885:		
Balance July 1, 1887	40.25	
Deficiency appropriation, act of February 1, 1888	575.65	
	615.90	
Payments during fiscal year	575.65	
Balance July 1, 1888		$40.25
Contingent expenses, Department of Justice; balance of appropriation, miscellaneous items, 1885:		
Balance July 1, 1887	2.55	
Deficiency appropriation, act of March 30, 1888	68.88	
Repayments during fiscal year	88.45	
	159.88	
Payments during fiscal year	101.38	
Balance July 1, 1888		58.50
Balance of appropriation, fees and expenses of marshals, United States courts, 1886:		
Balance July 1, 1887	269.00	
Deficiency appropriation, act of March 30, 1888	10,000.00	
Repayments during fiscal year	8,712.94	
	18,981.94	
Payments during fiscal year	15,470.58	
Balance July 1, 1888		3,511.36
Fees of district attorneys, United States courts, 1886:		
Deficiency appropriation, act of February 1, 1888	25,568.81	
Repayments during the fiscal year	120.00	
	25,688.81	
Payments during the fiscal year	25,648.63	
Balance July 1, 1888		40.18
Balance of appropriation, fees of clerks, United States courts, 1886:		
Balance July 1, 1887	22.09	
Deficiency appropriation, act of February 1, 1888	8,465.87	
	8,487.96	
Payments during the fiscal year	8,487.96	
Balance of appropriation, fees of commissioners, United States courts, 1886:		
Balance July 1, 1887	131.13	
Deficiency appropriation, act of March 30, 1888	10,000.00	
	10,131.13	
Payments during fiscal year	7,415.64	
Balance July 1, 1888		2,715.49
Balance of appropriation, fees of jurors, United States courts, 1886:		
Balance July 1, 1887	780.40	
Deficiency appropriation, act of February 1, 1888	15,000.00	
Repayments during fiscal year	6,434.61	
	22,215.01	
Payments during fiscal year	9,092.70	
Balance July 1, 1888		13,122.31

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Balance of appropriation, fees of witnesses, United States courts, 1886:		
Balance July 1, 1887	$1,940.11	
Deficiency appropriation, act of February 1, 1888	52,150.00	
Repayments during fiscal year	10,087.52	
	64,177.63	
Payments during fiscal year	48,573.90	
Balance July 1, 1888		$15,603.73
Balance of appropriation, support of prisoners, United States courts, 1886:		
Balance July 1, 1887	100.48	
Deficiency appropriation, act of February 1, 1888	11,740.68	
Repayments during fiscal year	1,673.75	
	13,514.91	
Payments during fiscal year	13,266.49	
Balance July 1, 1888		248.42
Rent of court-rooms, United States courts, 1886:		
Deficiency appropriation, act of February 1, 1888	8,628.03	
Payments during fiscal year	8,460.52	
Balance July 1, 1888		167.51
Balance of appropriation, miscellaneous expenses, United States courts, 1886:		
Balance July 1, 1887	10,481.47	
Deficiency appropriation, act of February 1, 1888	3,361.53	
Repayments during fiscal year	2,558.69	
	16,401.69	
Payments during fiscal year	4,733.64	
Balance July 1, 1888		11,668.05
Balance of appropriation, salaries, Department of Justice, 1886:		
Balance July 1, 1887	864.20	
To surplus fund, June 30, 1888		864.20
Balance of appropriation, prosecution of crimes, 1886:		
Balance July 1, 1887	8,064.34	
Payments during fiscal year	385.08	
Balance to surplus fund, June 30, 1888		7,679.26
Balance of appropriation, defending suits in claims against the United States, 1886:		
Balance July 1, 1887	2,538.20	
Repayments during fiscal year	.89	
To surplus fund, June 30, 1888		2,539.09
Balance of appropriation, support of convicts, 1886:		
Balance July 1, 1887	7,098.56	
Payments during fiscal year	580.00	
Balance to surplus fund, June 30, 1888		6,518.56
Balance of appropriation, punishing violations of intercourse acts and frauds, 1886:		
Balance July 1, 1887	1,689.00	
To surplus fund, June 30, 1888		1,689.00
Balance of appropriation, prosecution and collection of claims, 1886:		
Balance July 1, 1887	81.69	
To surplus fund, June 30, 1888		81.69

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Balance of appropriation, expenses of Territorial courts in Utah, 1886:		
Balance July 1, 1887	$377.10	
Deficiency appropriation, act of February 1, 1888	9,610.94	
	9,988.04	
Payments during fiscal year	269.48	
Balance July 1, 1888		$9,718.56
Balance of appropriation, traveling expenses, Territory of Alaska, 1886:		
Balance July 1, 1887	1,300.00	
Payments during fiscal year	85.00	
Balance to surplus fund, June 30, 1888		1,215.00
Balance of appropriation, rent, and incidental expenses, office of marshal, Territory of Alaska, 1886:		
Balance July 1, 1887	1,000.00	
Payments during fiscal year	146.66	
Balance to surplus fund, June 30, 1888		853.34
Balance of appropriation, Digest of Opinions of Attorneys-General:		
Balance July 1, 1887	1,000.00	
Balance July 1, 1888		1,000.00
Contingent expenses, Department of Justice; balance of appropriation, horses and wagons, 1886:		
Balance July 1, 1887	1,150.00	
To surplus fund, June 30, 1888		1,150.00
Books for Department library, 1886:		
Deficiency appropriation, act of February 1, 1888	6.50	
Balance July 1, 1888		6.50
Balance of appropriation, miscellaneous items:		
Balance July 1, 1887	3.35	
Deficiency appropriation, act of March 30, 1888	244.04	
	247.39	
Payments during fiscal year	244.04	
Balance to surplus fund June 30, 1888		3.35
Balance of appropriation, fees and expenses of marshals, United States courts, 1887:		
Balance July 1, 1887	57,114.67	
Repayments during fiscal year	22,639.93	
	79,754.60	
Payments during fiscal year	71,794.82	
Balance July 1, 1888		7,959.78
Balance of appropriation, fees of district attorneys, United States courts, 1887:		
Balance July 1, 1887	53,530.17	
Payments during fiscal year	53,529.37	
Balance July 1, 1888		.80
Balance of appropriation, fees of clerks, United States courts, 1887	72,513.40	
Payments during fiscal year	68,545.66	
Balance July 1, 1888		3,967.74
Balance of appropriation, fees of commissioners, United States courts, 1887:		
Balance July 1, 1887	31.464.75	
Payments during fiscal year	31,464.61	
Balance July 1, 1888		.14

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Balance of appropriation, fees of jurors, United States courts, 1887:		
Balance July 1, 1887		$5,685.80
Deficiency appropriation, act of February 1, 1888	$50,000.00	
Repayments during fiscal year	33,808.90	
	89,494.70	
Payments during fiscal year	45,755.87	
Balance July 1, 1888		43,738.83
Balance of appropriation, fees of witnesses, United States courts, 1887:		
Balance July 1, 1887	104.45	
Deficiency appropriation, act of February 1, 1888	200,000.00	
Repayments during fiscal year	18,742.56	
	218,847.01	
Payments during fiscal year	149,297.41	
Balance July 1, 1888		69,549.60
Balance of appropriation, support of prisoners, United States courts, 1887:		
Balance July 1, 1887	38.30	
Deficiency appropriation, act of February 1, 1888	40,000.00	
Deficiency appropriation, act of March 30, 1888	20,000.00	
Repayments during fiscal year	11,879.87	
	71,918.17	
Payments during fiscal year	71,918.17	
Balance of appropriation, rent of court-rooms, United States courts, 1887:		
Balance July 1, 1887	6,932.84	
Deficiency appropriation, act of February 1, 1888	13,500.00	
	20,432.84	
Payments during fiscal year	18,302.40	
Balance July 1, 1888		2,130.44
Balance of appropriation, miscellaneous expenses United States courts, 1887:		
Balance July 1, 1887	26,368.62	
Repayments during fiscal year	15,083.06	
	41,451.68	
Payments during fiscal year	22,351.60	
Balance July 1, 1888		19,100.08
Balance of appropriation, salaries, Department of Justice, 1887:		
Balance July 1, 1887	2,028.03	
Balance July 1, 1888		2,028.03
Balance of appropriation, prosecution of crimes, 1887:		
Balance July 1, 1887	245.85	
Repayments during fiscal year	522.30	
	768.15	
Payments during fiscal year	225.75	
Balance July 1, 1888		542.40
Balance of appropriation, defending suits in claims against the United States, 1887:		
Balance July 1, 1887	4,482.00	
Repayments during fiscal year	1,507.24	
	5,989.24	
Payments during fiscal year	5.55	
Balance July 1, 1888		5,983.69

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Repairs to court-house, Washington, D. C., 1887:		
Repayment during fiscal year	$3.16	
Balance July 1, 1888		$3.16
Balance of appropriation, support of convicts, 1887:		
Balance July 1, 1887	3,808.70	
Repayments during fiscal year	349.85	
	4,158.55	
Payments during fiscal year	1,754.88	
Balance July 1, 1888		2,403.67
Balance of appropriation, punishing violations of intercourse acts and frauds, 1887:		
Balance July 1, 1887	994.80	
Repayments during fiscal year	438.25	
	1,433.05	
Payments during fiscal year	227.17	
Balance July 1, 1888		1,205.88
Balance of appropriation, prosecution and collection of claims, 1887:		
Balance July 1, 1887	500.00	
Balance July 1, 1888		500.00
Expenses of Territorial courts in Utah, 1887:		
Deficiency appropriation, act of February 1, 1888	5,000.00	
Payments during fiscal year	4,998.88	
Balance July 1, 1888		1.12
Balance of appropriation, prosecution of crimes, Territory of Utah, 1887:		
Balance July 1, 1887	4,000.00	
Payments during fiscal year	1,043.00	
Balance July 1, 1888		2 957.00
Building, Department of Justice, 1887:		
Deficiency appropriation, act of March 30, 1888	2.50	
Repayments during fiscal year	119.58	
Balance July 1, 1888		122.08
Balance July 1, 1887, $4,100.00, transferred to appropriation "Building, Department of Justice."		
Balance of appropriation, traveling expenses, Territory of Alaska, 1887:		
Balance July 1, 1887	1,500.00	
Balance July 1, 1888		1,500.00
Balance of appropriation, rent and incidental expenses, office of marshal, Territory of Alaska, 1887:		
Balance July 1, 1887	650.00	
Repayments during fiscal year	1.68	
Balance July 1, 1888		651.68
Balance of appropriation, Industrial Home, Territory of Utah, 1887:		
Balance July 1, 1887	35,000.00	
Payments during fiscal year	5,000.00	
Balance transferred to Interior Department, February 4, 1888		30,000.00
Support of insane convicts, 1887:		
Deficiency appropriation, act of February 1, 1888	702.00	
Balance July 1, 1888		702.00

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Contingent expenses, Department of Justice, furniture and repairs, 1887:		
Repayments during fiscal year	$168.05	
Balance July 1, 1888		$168.05
Books for Department library, 1887:		
Deficiency appropriation, act of March 30, 1888	1.00	
Payment during fiscal year	1.00	
Stationery, 1887:		
Deficiency appropriation, act of March 30, 1888	11.25	
Repayments during fiscal year	2.95	
	14.20	
Payments during fiscal year	11.25	
Balance July 1, 1888		2.95
Transportation, 1887:		
Repayments during fiscal year	146.90	
Balance July 1, 1888		146.90
Miscellaneous items, 1887:		
Deficiency appropriation, act of March 30, 1888	46.80	
Payments during fiscal year	30.72	
Balance July 1, 1888		16.08
Balance of appropriation, postage to Postal Union countries, Department of Justice, 1887:		
Balance July 1, 1887	75.00	
Repayments during fiscal year	20.00	
Balance July 1, 1888		95.00
Fees and expenses of marshals, United States courts, 1888:		
Appropriation, act of March 3, 1887	675,000.00	
Repayments during fiscal year	4,197.58	
	679,197.58	
Payments during fiscal year	646,396.22	
Balance July 1, 1888		32,801.36
Fees of district attorneys, United States courts, 1888:		
Appropriation, act of March 3, 1887	225,000.00	
Payments during fiscal year	209,155.24	
Balance July 1, 1888		15,844.76
Pay of assistant attorneys, United States courts, 1888:		
Appropriation, act of March 3, 1887	100,000.00	
Payments during fiscal year	96,599.11	
Balance July 1, 1888		3,400.89
Fees of clerks, United States courts, 1888:		
Appropriation, act of March 3, 1887	175,000.00	
Payments during fiscal year	116,298.07	
Balance July 1, 1888		58,701.93
Fees of commissioners, United States courts, 1888:		
Appropriation, act of March 3, 1887	50,000.00	
Payments during fiscal year	50,000.00	
Fees of jurors, United States courts, 1888:		
Appropriation, act of March 3, 1887	450,000.00	
Deficiency appropriation, act of March 30, 1888	150,000.00	
Deficiency appropriation, act of June 8, 1888	50,000.00	
Repayments during fiscal year	17,552.40	
	667,552.40	
Payments during fiscal year	614,217.80	
Balance July 1, 1888		53,334.60

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Fees of witnesses, United States courts, 1888:		
Appropriation, act of March 3, 1887	$550,000.00	
Deficiency appropriation, act of March 30, 1888	300,000.00	
Deficiency appropriation, act of June 8, 1888	60,000.00	
Repayments during fiscal year	10,257.66	
	920,257.66	
Payments during fiscal year	877,176.31	
Balance July 1, 1888		$43,081.35
Support of prisoners, United States courts, 1888:		
Appropriation, act of March 3, 1887	250,000.00	
Deficiency appropriation, act of March 30, 1888	90,000.00	
Repayments during fiscal year	2,216.67	
	342,216.67	
Payments during fiscal year	326,808.26	
Balance July 1, 1888		15,408.41
Rent of court-rooms, United States courts, 1888:		
Appropriation, act of March 3, 1887	60,000.00	
Payments during fiscal year	49,295.09	
Balance July 1, 1888		10,704.91
Pay of bailiffs, etc., United States courts, 1888:		
Appropriation, act of March 3, 1887	100,000.00	
Deficiency appropriation, act of March 30, 1888	75,000.00	
Repayments during fiscal year	2,199.25	
	177,199.25	
Payments during fiscal year	177,145.50	
Balance July 1, 1888		53.75
Miscellaneous expenses, United States courts, 1888:		
Appropriation, act of March 3, 1887	214,400.00	
Repayments during fiscal year	8,013.34	
	222,413.34	
Payments during fiscal year	148,492.95	
Balance July 1, 1888		73,920.39
Salaries, Department of Justice, 1888:		
Appropriation, act of March 3, 1887	139,290.00	
Payments during fiscal year	138,304.79	
Balance July 1, 1888		985.21
Salaries of employés court-house, Washington, D. C., 1888:		
Appropriation, act of March 3, 1887	11,760.00	
Payments during fiscal year	11,760.00	
Salary, warden of jail, District of Columbia, 1888:		
Appropriation, act of March 3, 1887	1,800.00	
Payments during fiscal year	1,800.00	
Prosecution of crimes, 1888:		
Appropriation, act of March 3, 1887	30,000.00	
Payments during fiscal year	30,000.00	
Defending suits in claims against the United States, 1888:		
Appropriation, act of March 3, 1887	10,000.00	
Repayments during fiscal year	71.38	
	10,071.38	
Payments during fiscal year	10,070.56	
Balance July 1, 1888		.82

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Repairs to court-house, Washington, D. C., 1888:		
Appropriation, act of March 3, 1887	$1,000.00	
Repayments during fiscal year	21.53	
	1,021.53	
Payments during fiscal year	1,000.00	
Balance July 1, 1888		$21.53
Support of convicts, 1888:		
Appropriation, act of March 3, 1887	2,000.00	
Deficiency appropriation, act of March 30, 1888	15,000.00	
	17,000.00	
Payments during fiscal year	3,080.25	
Balance July 1, 1888		13,919.75
Punishing violations of the intercourse acts and frauds, 1888:		
Appropriation, act of March 3, 1887	5,000.00	
Repayments during fiscal year	541.95	
	5,541.95	
Payments during fiscal year	3,785.82	
Balance July 1, 1888		1,756.13
Prosecutions and collection of claims, 1888:		
Appropriation, act of March 3, 1887	500.00	
Balance July 1, 1888		500.00
Expenses of Territorial courts in Utah, 1888:		
Appropriation, act of March 3, 1887	35,000.00	
Payments during fiscal year	34,997.90	
Balance July 1, 1888		2.10
Traveling expenses, Territory of Alaska, 1888:		
Appropriation, act of March 3, 1887	1,000,00	
Balance July 1, 1888		1,000.00
Rent and incidental expenses, office of marshal, Territory of Alaska, 1888:		
Appropriation, act of March 3, 1887	500.00	
Payments during fiscal year	500.00	
Defending suits in claims against the District of Columbia, 1888:		
Appropriation, act of March 3, 1887	2,500.00	
Repayments during fiscal year	439 25	
	2,939.25	
Payments during fiscal year	1,000.00	
Balance July 1, 1888		1,939.25
Building, Department of Justice, 1888:		
Appropriation, act of March 3, 1887	300.00	
Repayments during fiscal year	260.90	
	560.90	
Payments during fiscal year	300.00	
Balance July 1, 1888		260.90
Building, Department of Justice:		
Transfer appropriation warrant, March 29, 1888	4,100.00	
Appropriation, act of March 30, 1888	1,500.00	
	5,600.00	
Payments during fiscal year	659.58	
Balance July 1, 1888		4,940.42

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Defense in French spoliation claims:		
Balance July 1, 1887	$1,688.61	
Appropriation, act of March 3, 1887	5,600.00	
	7,288.61	
Payments during fiscal year	5,600.40	
Balance July 1, 1888		$1,688.21
Fees of supervisors of elections:		
Repayments during fiscal year	4,625.70	
Appropriation warrant, June 30, 1888	971.98	
	5,597.68	
Payments during fiscal year	5,597.68	
Funeral expenses of Chief Justice Morrison R. Waite:		
Appropriation, act of March 26, 1888	5,000.00	
Payments during fiscal year	5,000.00	
Relief of John F. Cadwallader:		
Appropriation, act of April 16, 1888	462.75	
Payments during fiscal year	462.75	
Contingent expenses, Department of Justice, furniture and repairs, 1888:		
Appropriation, act of March 3, 1887	1,000.00	
Repayments during fiscal year	5.88	
	1,005.88	
Payments during fiscal year	1,005.88	
Books for Department library, 1888:		
Appropriation, act of March 3, 1887	1,500.00	
Repayments during fiscal year	156.17	
	1,656.17	
Payments during fiscal year	1,656.17	
Books for office of Solicitor, 1888:		
Appropriation, act of March 3, 1887	500.00	
Repayments during fiscal year	67.00	
	567.00	
Payments during fiscal year	567.00	
Stationery, 1888:		
Appropriation, act of March 3, 1887	1,900.00	
Repayments during fiscal year	238.17	
	2,138.17	
Payments during fiscal year	1,600.00	
Balance July 1, 1888		538.17
Transportation, 1888:		
Appropriation, act of March 3, 1887	500.00	
Repayments during fiscal year	53.95	
	553.95	
Payments during fiscal year	500.00	
Balance July 1, 1888		53.95
Miscellaneous items, 1888:		
Appropriation, act of March 3, 1887	7,160.00	
Payments during fiscal year	6,503.50	
Balance July 1, 1888		656.50
Postage, Department of Justice, 1888:		
Appropriation, act of March 3, 1887	100.00	
Payments during fiscal year	5.00	
Balance July 1, 1888		95.00

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EXHIBIT F 1.—*A statement showing the expenses of the United States courts incurred in the fiscal year* 1886 *and paid in the fiscal year* 1888; *advances to marshals on requisitions, and payments upon certificates from the Treasury Department.*

Judicial district.	Marshals.	Jurors.	Witnesses.	Prisoners.	Miscellaneous.	Attorneys.	Clerks.	Commissioners.	Rents.	Total.
Alabama, northern district			$2,334.00	$217.40				$780.30		$3,331.70
Alabama, middle district	$1.93		96.65							98.58
Alabama, southern district								132.20		889.70
Alaska		$1,561.10		288.27	$115.20	$757.50			$81.66	2,046.23
Arizona				1,070.00		1,709.60	$541.00		1,065.00	4,385.60
Arkansas, eastern district			38.50			295.40	21.50			355.40
Arkansas, western district		2,164.20	24,086.70		9.00		1,381.45	2,377.40	250.00	30,268.75
California	690.27		10.30	909.10	156.25	760.00				2,525.92
Colorado			5.00			130.00	4.05		75.00	214.05
Connecticut					72.00	591.69		93.70		757.39
Dakota	384.48		22.60		21.15	15.00		30.90		474.13
Delaware						15.00				15.00
District of Columbia supreme court	68.23		269.85	170.53		47.65				556.26
United States Supreme Court										
Florida, northern district	65.22			14.00	486.78	35.00		81.90	20.00	702.90
Florida, southern district	82.95								17.67	100.62
Georgia, northern district	64.20			7.80	18.00			42.75		132.75
Georgia, southern district					90.00		26.60	65.10		181.70
Idaho	1,073.23					878.30	21.85	27.50	155.00	2,155.88
Illinois, northern district	277.16	545.40		14.00	468.00					1,304.56
Illinois, southern district		500.00	339.55			25.90		17.20		882.65
Indiana			27.10	260.73		357.40		17.80		663.03
Iowa, northern district		20.20	4.50		44.60	1,048.40				1,117.70
Iowa, southern district	978.49					445.00			875.00	2,298.49
Kansas	1,893.03			158.50	79.15	1,504.70		191.25	150.00	4,061.63
Kentucky	3,500.00		4,605.00	700.00			787.70	37.20		9,629.90
Louisiana, eastern district					15.00	1,517.50				1,532.50
Louisiana, western district				33.90					375.00	408.90
Maine					53.75	5.00	265.08			323.83
Maryland	28.12	877.00	496.80	302.43	24.00	125.00				1,854.25
Massachusetts			729.00	521.80		1,231.00		387.80		2,869.60
Michigan, eastern district	109.08	644.60				826.00	657.20			2,236.88
Michigan, western district	2.57					15.00		45.05	125.00	187.62
Minnesota	71.93		653.55	421.76		1,843.50		97.65	50.00	3,138.48
Mississippi, northern district	280.64				2.40	115.00			400.00	798.04
Mississippi, southern district	25.43		724.55	18.00						767.98
Missouri, eastern district			364.75	3.20	562.10	616.00				1,546.05
Missouri, western district	293.34						480.43			773.77
Montana	667.86						481.20	59.60	50.00	1,258.66
Nebraska	43.68		33.45							77.13
Nevada						344.80		10.15	300.00	654.95
New Hampshire									150.00	150.00

New Jersey				426.42		63.20		126.95		616.57
New Mexico	896.27	6.00	13.56			690.00	12.00	246.90		1,851.72
New York, northern district	878.05		1,899.08	1,622.05	110.00	56.00	420.67	1,375.10		6,360.15
New York, eastern district						280.00				280.00
New York, southern district					180.10	42.90				173.00
North Carolina, eastern district						250.00			137.50	387.50
North Carolina, western district			105.22			3,417.85		43.35	25.00	3,591.42
Ohio, northern district						689.20	132.50			821.70
Ohio, southern district				697.90	846.75	41.00	447.73	9.60	250.00	2,292.98
Oregon	827.00			996.00						1,823.00
Pennsylvania, eastern district		268.80		1,284.40		100.00		5.00		1,678.20
Pennsylvania, western district			48.00	1,710.00	27.25	615.60	12.95	16.00	300.00	2,729.80
Rhode Island						1,264.60	349.15			1,613.75
South Carolina	259.89			15.75			369.35	146.85		784.84
Tennessee, eastern district			1,286.57	475.55			26.40	181.40		1,969.92
Tennessee, middle district								118.10		118.10
Tennessee, western district						810.00		50.25		860.25
Texas, northern district					81.00	109.20	489.05			679.25
Texas, eastern district			15.00			281.40	239.55	49.80	400.00	985.75
Texas, western district		33.50	1,201.10			11.50	590.50	126.30	708.33	2,671.23
Utah					988.93			17.14	500.00	1,506.07
Vermont	58.60	441.00	244.10		17.55	173.40				929.65
Virginia, eastern district				31.95	90.00	126.82		380.30		629.07
Virginia, western district	808.01	2,010.00	10,316.05	.05	183.68		93.70			13,411.49
West Virginia						733.60		10.55		744.15
Washington	816.60					20.00	102.55			939.15
Wisconsin, eastern district	94.40				36.00	513.20		16.60		660.20
Wisconsin, western district					5.00	24.73	533.60			563.33
Wyoming	244.92			900.00					600.00	1,744.92
Total	15,470.58	9,092.70	49,970.52	13,266.49	4,733.64	25,648.63	8,487.96	7,415.64	7,060.16	141,146.32

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EXHIBIT F 2.—*A statement showing the expenses of the United States courts incurred in the fiscal year* 1887 *and paid in the fiscal year* 1888; *advances to marshals on, requisitions, and payments upon certificates from the Treasury Department.*

Judicial district.	Marshals.	Jurors.	Witnesses.	Prisoners.	Miscellaneous.	Attorneys.	Clerks.	Commissioners.	Rents.	Total.
Alabama, northern district	$1,198.03		$4,121.00	$1,929.95		$1,365.30	$1,089.89	$2,359.59	$375.00	$12,438.76
Alabama, middle district	12,022.60	$10.00	6,986.40		$77.32		3,828.70	759.75		23,684.77
Alabama, southern district					350.00	2,780.80	1,948.13	1,079.68		6,158.61
Alaska									206.00	206.00
Arizona				1,589.00	16.80		1,423.40	348.90	716.66	4,094.76
Arkansas, eastern district			567.35			866.40	824.58	270.30	11.66	2,540.29
Arkansas, western district			2,185.95	3,000.00	2,457.00	300.00	1,392.30	1,068.95		10,404.20
California, northern district		4,108.00	.35	2,812.00	619.00	2,818.40				10,057.75
California, southern district			204.30	168.50			142.60	180.00	1,241.70	1,937.10
Colorado			2,925.00		293.04	480.00	179.72	64.10	1,416.66	5,358.52
Connecticut				146.25	14.00		251.55	124.13		535.93
Dakota Territory			.80	786.53		500.00	239.10	27.55	950.00	2,503.98
Delaware					60.00	80.10	211.30	93.45		444.85
District of Columbia supreme court		4.00	3,026.45	221.94	216.33	1,126.54				4,595.26
United States Supreme Court										
Florida, northern district			192.80	165.25		5.00	695.95		645.00	1,704.00
Florida, southern district	16.13				105.92		310.50	10.00	202.93	645.48
Georgia, northern district	2,996.37	1,168.15	4,952.00	6,642.32		2,039.80	530.76	1,702.15		19,941.55
Georgia, southern district	167.40	3,545.55	4,000.00		67.30		1,078.20	505.75	250.00	9,614.20
Idaho				205.62		793.00	457.55	331.40	125.00	1,912.57
Illinois, northern district			1,051.28	236.73	613.19	1,050.00	887.70	232.75		4,071.65
Illinois, southern district	35.87		5,000.00	11,125.00	24.37	375.00	2,352.13	242.70		19,155.07
Indiana	87.32		350.70	356.90		450.00	851.05	50.40		1,646.37
Iowa, northern district	1,586.69		1,634.64	161.75		375.00	1,050.90	388.55		5,197.53
Iowa, southern district		823.80		167.50		1,241.70	1,027.80	312.35	925.00	4,498.15
Kansas	2,015.86		1,382.95	2,511.70	222.85	1,397.10	904.70	287.60	150.00	8,972.26
Kentucky	11,283.51		23,109.80	6,374.30	106.00	1,874.20	2,319.70	2,552.15		47,619.66
Louisiana, eastern district		6,052.00	1,191.80	3.25		625.00	1,373.55			9,245.60
Louisiana, western district			154.00		28.25		37.45	52.63	550.00	822.33
Maine	786.54		93.19	248.21	28.10		412.50	82.70		1,651.24
Maryland	1,034.62		75.00	330.23	19.02		409.90			1,868.77
Massachusetts	3,821.00			726.00	1,025.24	6,529.03		1,070.10		13,171.37
Michigan, eastern district	1,679.12	500.00	1,200.00	1,756.59		281.47	1,135.15	174.85		6,727.18
Michigan, western district	147.76		886.00	299.00		250.00	731.09	196.50	391.67	2,902.02
Minnesota	1,609.10	98.30	526.58	333.95	428.88	375.00	464.85	384.00	50.00	4,270.66
Mississippi, northern district	288.64				32.25		632.86		500.00	1,453.75
Mississippi, southern district					45.00		120.85	42.15	100.00	308.00
Missouri, eastern district		60.00	3,600.00	79.60	7,488.10	2,099.20	1,234.65	287.34		14,848.89
Missouri, western district	4,472.90		9,643.15			375.00	304.54	300.60	550.00	15,646.19
Montana Territory				666.00			1,123.34	37.65	270.00	2,096.99
Nebraska				602.95		310.20	2,251.29			3,164.44
Nevada	17.01		.25	492.00					600.00	1,109.26

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New Hampshire				173.60		49.09	217.55	1.60	150.00	591.75
New Jersey				977.00	22.24		405.00	566.12		1,970.96
New Mexico Territory	221.84	3,566.20	6,083.00	143.85		584.00	3,083.55	355.70	80.00	14,118.14
New York, northern district	3,456.36	5,800.00	8,924.91	8,742.36		1,125.00	2,162.35	885.35	300.00	31,396.33
New York, eastern district		92.00	100.00	96.45			513.10	120.25	833.33	1,755.13
New York, southern district		3,826.00	246.76		466.16	11,394.40		209.25		15,642.47
North Carolina, eastern district	525.99	850.65	292.90	314.90		31.60	494.55	312.85	437.50	3,260.94
North Carolina, western district		562.00	10,000.00	4,003.30		2,480.40	1,856.56	2,013.10	225.00	21,170.36
Ohio, northern district		685.00	501.30	248.47	77.63	250.00	505.60	244.10	375.00	2,886.10
Ohio, southern district		35.45	498.15	1,259.25		800.00	544.90	146.30	250.00	3,534.05
Oregon	3,373.08			1,689.72		46.00	1,279.70	294.95		6,683.45
Pennsylvania, eastern district	87.58	1,702.30	305.30	2,545.20	74.00	1,375.00	450.00	388.30		6,927.68
Pennsylvania, western district	19.96		554.24	668.90		855.13	956.50	250.15	412.29	3,719.17
Rhode Island				273.00	550.00		474.00			1,297.00
South Carolina	5,254.69	388.50	14,600.00	50.75	81.80	107.00	1,456.35	3,036.25	125.00	25,120.34
Tennessee, eastern district	58.18	1,000.00	3,500.00	638.55		300.00	475.85	554.00		6,526.58
Tennessee, middle district	4,992.09	2,590.10	9,902.95	1,139.33	148.05	360.00	1,906.63	1,184.85		22,164.00
Tennessee, western district	2,710.88		1,850.00	1,500.00	151.17	375.00	2,338.33	202.50		9,128.38
Texas, northern district	30.00	362.40	2,019.65	453.83		782.00	2,125.37	603.65	500.00	6,876.90
Texas, eastern district					275.09		2,538.14	811.55	1,000.00	4,624.78
Texas, western district	1,798.37	8,425.47	9,000.00	1,991.35	13.76	553.60	2,544.10	1,080.80	600.00	26,016.45
Utah					4,075.15		2,010.95	616.65	1,100.00	7,802.75
Vermont				288.50			253.20	23.15		564.85
Virginia, eastern district			4.15		1,855.14		1,381.25	65.15	250.00	3,555.69
Virginia, western district	2,291.91		1,248.76	17.10	105.00		1,040.50	1,034.24	475.00	6,212.51
West Virginia			450.00	650.89			1,336.59	164.50		2,601.98
Washington						233.00	974.32	88.03	12.00	1,307.35
Wisconsin, eastern district	60.28		.82	172.85		750.00	154.30	215.60		1,353.85
Wisconsin, western district	1,737.14			40.00	10.00	375.00	449.29	245.95		2,858.38
Wyoming			150.78		109.05		856.40		950.00	2,066.23
Total	71,794.82	45,755.87	149,297.41	71,918.17	22,351.60	53,529.37	68,545.66	31,464.61	18,302.40	532,959.91

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EXHIBIT F 3.—*A statement showing the expenses of the United States courts incurred in the fiscal year* 1888 *and paid in the fiscal year* 1888; *advances to marshals on requisitions, and payments upon certificates from the Treasury Department.*

Judicial district.	Marshals.	Jurors.	Witnesses.	Prisoners.	Bailiffs.	Miscellaneous.	Attorneys.	Assistant attorneys.	Clerks.	Commissioners.	Rents.	Total.
Alabama, northern district	$15,300.00	$6,690.00	$23,500.00	$2,000.00	$936.00	$630.00	$8,072.00	$1,200.00	$4,393.75	$1,767.43	$1,625.00	$66,114.18
Alabama, middle district	20,912.93	3,559.00	25,725.00	800.00	569.00	100.00	.....	1,760.00	1,547.10	1,930.85	.....	56,914.88
Alabama, southern district	8,000.00	4,000.00	6,500.00	400.00	600.00	300.00	5,330.82	.....	3,016.20	1,032.30	.....	29,179.32
Alaska	4,500.00	4,000.00	1,200.00	8,500.00	1,000.00	3,825.00	.....	1,600.00	.....	.....	375.00	23,900.00
Arizona	8,752.14	4,750.00	6,200.00	6,333.00	1,240.00	1,737.20	2,595.60	148.00	3,298.30	382.50	1,800.00	37,231.74
Arkansas, eastern district	7,000.00	7,000.00	6,700.00	6,358.50	2,050.00	4,150.00	1,208.40	420.67	761.63	302.45	1,155.00	37,106.65
Arkansas, western district	43,838.00	27,300.00	128,600.00	22,200.00	5,283.00	4,519.00	9,373.30	719.97	.....	1,832.70	.....	243,665.97
California, northern district	7,864.00	14,000.00	16,000.00	7,322.00	2,199.00	7,921.25	5,380.00	2,700.00	.....	404.70	.....	63,790.95
California, southern district	7,500.00	6,000.00	6,584.00	4,007.00	723.00	8,743.00	757.00	.....	1,660.57	289.10	2,250.00	33,513.67
Colorado	6,500.00	10,400.00	8,438.00	2,522.00	1,820.00	2,202.20	2,664.30	2,150.00	933.97	186.90	2,733.34	40,560.71
Connecticut	3,540.00	2,460.00	2,465.00	1,410.20	1,710.00	195.00	1,019.77	.....	1,550.73	122.31	.....	14,473.01
Dakota	9,800.00	8,500.00	7,003.00	9,900.00	1,472.00	1,010.00	1,546.00	1,200.00	857.50	259.40	2,850.00	44,397.90
Delaware	1,950.00	1,731.00	700.00	75.00	1,058.00	35.00	710.00	.....	998.00	.....	.....	7,257.00
District of Columbia supreme court	7,667.20	31,400.00	9,389.17	42,947.57	16,050.00	12,817.14	10,607.81	5,080.00	.....	43.50	.....	135,952.39
United States Supreme Court	.....	.....	.....	.....	11,800.00	32,300.00	.....	.....	.....	.....	.....	44,100.00
Florida, northern district	3,520.00	6,500.00	6,050.00	1,909.00	2,295.00	775.00	1,160.40	.....	924.80	329.10	1,230.00	24,693.30
Florida, southern district	1,275.00	2,220.00	1,266.00	400.00	846.00	761.00	687.80	.....	580.70	47.85	798.00	8,881.85
Georgia, northern district	26,750.00	10,000.00	16,083.00	10,138.00	1,800.00	1,842.00	6,820.90	1,802.90	5,704.75	3,385.40	.....	84,321.95
Georgia, southern district	5,555.00	7,000.00	5,000.00	2,000.00	2,130.00	1,504.80	1,710.20	.....	3,907.85	596.35	750.00	30,154.20
Idaho	9,500.00	13,712.00	9,324.00	3,510.50	1,320.00	1,845.00	2,849.70	1,251.35	1,335.80	95.25	495.00	44,738.60
Illinois, northern district	6,000.00	13,260.00	3,550.00	4,136.15	3,500.00	3,875.00	2,435.00	2,441.71	.....	414.45	.....	39,612.31
Illinois, southern district	16,500.00	9,500.00	16,000.00	17,897.08	1,500.00	500.00	4,204.70	880.46	4,218.72	485.40	.....	65,686.36
Indiana	9,200.00	8,000.00	6,000.00	3,303.05	3,200.00	900.00	2,300.90	1,080.00	.....	400.10	.....	34,384.05
Iowa, northern district	7,000.00	6,851.00	9,700.00	2,500.00	1,411.00	233.00	2,770.20	900.00	790.05	754.10	.....	32,909.35
Iowa, southern district	6,500.00	10,200.00	7,000.00	1,418.92	2,450.00	1,040.00	1,745.20	1,140.00	919.90	574.60	2,575.00	35,563.62
Kansas	11,400.00	9,657.00	32,150.00	8,146.75	1,254.00	1,087.15	5,767.00	900.00	3,948.68	449.10	150.00	94,859.68
Kentucky	18,920.61	8,000.00	34,396.62	11,516.70	1,090.00	170.00	4,336.74	900.00	2,779.85	2,377.50	.....	84,488.02
Louisiana, eastern district	6,550.00	11,060.00	3,750.00	450.00	2,095.00	1,560.00	190.00	1,500.00	534.30	708.40	.....	28,397.70
Louisiana, western district	3,300.00	2,700.00	2,500.00	350.00	1,285.00	247.00	1,570.60	540.00	248.70	56.05	800.00	13,597.35
Maine	6,261.00	4,709.00	6,404.00	1,264.90	1,628.00	1,352.00	1,478.00	.....	1,055.90	464.10	.....	24,616.90
Maryland	4,000.00	7,580.00	4,050.00	2,962.40	3,580.00	144.00	1,346.00	480.00	1,313.63	.....	.....	25,406.03
Massachusetts	7,000.00	9,100.00	5,100.00	4,449.51	8,623.00	3,292.05	2,065.60	10,955.57	.....	332.10	.....	46,417.83
Michigan, eastern district	5,130.00	9,499.00	6,413.00	3,216.00	2,947.00	194.00	1,233.60	1,200.00	1,944.20	262.10	.....	32,038.90
Michigan, western district	3,966.00	7,860.00	7,851.00	1,378.00	690.00	440.00	4,058.00	600.00	1,960.25	301.60	360.00	29,404.85
Minnesota	12,750.00	7,860.00	19,000.00	2,807.00	2,950.00	1,540.00	5,016.37	720.00	966.10	231.45	.....	53,840.92
Mississippi, northern district	6,800.00	10,186.00	10,478.00	774.00	1,505.00	148.00	3,170.80	.....	3,194.13	54.40	100.00	36,410.33
Mississippi, southern district	4,875.00	7,201.00	6,390.00	518.00	1,268.00	924.50	4,622.55	.....	1,278.05	41.40	.....	27,113.50
Missouri, eastern district	10,500.00	14,500.00	14,200.00	4,036.26	6,040.00	6,038.10	3,786.00	8,830.45	1,540.54	1,440.75	.....	70,912.10
Missouri, western district	13,800.00	18,860.00	30,932.00	4,041.10	1,438.00	4,358.00	6,212.56	900.00	3,762.92	3,824.45	2,075.00	89,699.08
Montana	6,600.00	6,860.00	5,300.00	4,300.00	2,545.00	196.00	1,703.20	1,250.00	929.90	.....	450.00	29,474.15
Nebraska	7,800.00	10,000.00	6,700.00	2,468.00	2,780.00	1,310.00	2,050.80	620.25	1,127.50	26.90	.....	34,883.45

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Nevada	3,500.00	800.00	2,018.00	2,440.00	820.00	167.00	1,116.60	.....	.....	3.30	300.00	11,164.90
New Hampshire	600.00	1,500.00	500.00	401.92	528.00	162.00	119.20	.....	572.85	9.75	150.00	4,543.72
New Jersey	2,574.00	4,408.00	5,993.00	2,603.50	960.00	1,488.00	1,218.40	320.00	68.06	214.65	.....	19,847.61
New Mexico	12,000.00	17,134.00	16,000.00	3,199.25	2,200.00	2,240.00	2,840.00	240.66	3,586.00	72.80	50.00	59,562.71
New York, northern district	20,700.00	5,220.00	47,900.00	7,759.60	1,307.00	1,228.19	2,914.20	2,700.00	1,655.30	1,490.93	300.00	93,175.22
New York, eastern district	4,000.00	2,732.00	500.00	960.00	1,872.00	552.00	.....	1,080.00	.....	166.20	11,000.00	22,862.20
New York, southern district	6,000.00	15,600.00	1,756.00	3,171.00	11,003.00	3,339.95	7,647.42	9,900.00	.....	294.60	.....	58,711.97
North Carolina, eastern district	2,600.00	3,976.00	2,685.00	1,018.00	340.00	430.00	1,944.70	600.00	628.98	1,268.00	1,112.50	16,603.18
North Carolina, western district	20,000.00	8,400.00	33,000.00	4,900.00	1,100.00	1,100.00	6,131.35	1,120.00	3,971.59	3,041.40	720.00	83,484.34
Ohio, northern district	4,000.00	6,500.00	4,500.00	1,100.37	1,574.00	859.05	1,968.90	3,180.00	1,671.90	184.85	1,125.00	26,664.07
Ohio, southern district	6,250.00	9,700.00	5,500.00	7,893.25	4,746.00	5,207.40	1,224.00	2,919.10	1,881.35	184.45	500.00	45,805.55
Oregon	15,813.00	9,800.00	11,924.00	8,817.86	3,899.00	1,692.00	4,892.40	.....	3,651.37	741.35	.....	61,230.98
Pennsylvania, eastern district	3,954.00	5,335.00	2,079.00	3,943.80	2,571.00	1,825.00	1,400.00	3,246.17	.....	262.40	.....	24,616.37
Pennsylvania, western district	11,850.00	16,857.00	9,507.00	6,826.25	2,568.50	773.00	2,463.90	2,250.00	2,255.05	289.25	65.25	55,705.20
Rhode Island	1,912.50	1,600.00	400.00	1,353.16	3,110.00	1,710.00	1,095.00	.....	1,229.45	47.30	.....	12,457.41
South Carolina	19,733.95	11,330.00	34,000.00	8,600.00	3,242.00	1,768.00	6,085.20	2,100.00	3,531.87	4,220.58	250.00	94,861.60
Tennessee, eastern district	16,000.00	7,300.00	20,000.00	4,500.00	950.00	900.00	5,514.60	720.00	2,933.46	1,291.73	.....	60,109.79
Tennessee, middle district	14,000.00	5,250.00	21,100.00	4,073.00	416.00	50.00	6,107.00	720.00	1,984.49	2,246.92	.....	55,947.41
Tennessee, western district	8,000.00	3,900.00	7,055.00	2,130.00	3,192.00	250.00	2,725.00	900.00	3,453.85	844.10	.....	32,449.95
Texas, northern district	14,519.87	10,836.00	19,031.00	3,029.35	2,118.00	1,210.00	3,252.60	.....	935.68	627.55	2,400.00	57,960.05
Texas, eastern district	5,500.00	10,500.00	10,500.00	750.00	1,970.00	1,319.05	3,521.40	.....	1,042.15	458.55	1,200.00	36,761.15
Texas, western district	15,805.02	18,509.80	18,535.00	4,000.00	2,642.00	1,460.95	2,877.00	1,220.00	2,271.10	871.05	1,755.00	69,946.92
Utah	15,055.00	23,600.00	11,600.00	500.00	5,320.00	1,325.00	3,215.50	2,625.00	3,031.55	1,817.60	2,975.00	71,064.65
Vermont	1,452.00	1,885.00	2,404.00	795.00	418.00	323.00	199.00	.....	296.65	19.00	.....	7,791.65
Virginia, eastern district	2,000.00	5,500.00	3,500.00	300.00	1,800.00	2,657.97	770.00	1,017.25	1,390.45	82.35	750.00	19,768.02
Virginia, western district	15,300.00	13,260.00	24,625.00	3,607.16	1,360.00	820.00	5,991.90	720.00	2,710.53	1,978.85	675.00	71,048.44
West Virginia	9,700.00	8,870.00	18,350.00	1,889.70	2,040.00	150.00	31.80	250.00	1,910.95	219.30	225.00	43,636.75
Washington	7,750.00	6,712.00	4,476.00	13,560.00	3,509.00	1,124.00	3,094.60	656.00	2,274.90	541.95	56.00	43,754.45
Wisconsin, eastern district	8,100.00	4,460.00	5,000.00	843.50	1,614.00	336.00	1,614.60	1,800.00	1,324.54	344.20	.....	25,436.84
Wisconsin, western district	7,000.00	7,260.00	5,000.00	981.00	888.00	341.00	942.00	900.00	553.08	.....	.....	23,865.08
Wyoming	2,750.00	1,428.00	1,750.00	6,200.00	1,382.00	973.00	1,679.15	393.60	1,506.00	8.50	1,175.00	19,245.25
Total	646,396.22	614,217.80	875,779.79	326,808.26	177,145.50	148,492.95	209,155.24	96,599.11	116,298.07	50,000.00	49,295.09	3,310,188.03

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EXHIBIT F 4.—PROSECUTION OF CRIMES.

William N. McKenney:
For services and expenses as examiner from July 1, 1887, to July 31, 1887, dates inclusive, as follows:

1887.			
July	31.	For 31 days' services, at $7 per day	$217.00
	18.	Hotel bill, Springfield, Ill., vou. 1	69.90
		Transfer self and trunk to depot, Springfield	.50
		Railroad ticket, Springfield to Bloomington	1.76
		Transfer self and trunk from depot at Bloomington	.50
		Hotel bill, Bloomington, vou. 2	9.00
		Telegram from C. C. Herr, U. S. commissioner, vou. 3	.35
		Railroad ticket, Bloomington to Washington, D. C	19.10
		Transfer to depot, Bloomington	.50
		Parlor car, Bloomington to Chicago	.75
		Dinner, Chicago	1.00
		Sleeper, Chicago to Washington	5.00
		Supper, buffet car	.75
	22.	Breakfast, buffet car	.95
		Dinner, dining car	1.00
		Transfer self and trunk from depot, Washington, D. C	*1.00
	31.	Jurat	.25
			324.11
		By disallowance	.50
			$323.61

Frank Strong:
For services and expenses as general agent, Department of Justice, from July 1, 1887, to July 31, 1887, dates inclusive, as follows:

31.	For 31 days' services, at $10 per day	310.00
21.	Self and baggage to depot, Washington, D. C	.50
	Railroad fare, Washington, D. C., to Elmira, N. Y	8.70
	Berth in sleeper, Washington, D. C., to Elmira, N. Y	2.00
22.	Breakfast, Williamsport, Pa	.75
	Conveyance to reformatory, Elmira, N. Y., and return	1.00
	Railroad fare, Elmira to Buffalo, N. Y	3.30
	Seat in parlor car to Buffalo, N. Y	.75
	Supper, Hornellsville, N. Y	.75
23.	Self and baggage, depot to hotel, Buffalo	.50
	Conveyance to penitentiary, Buffalo	.50
24.	Hotel bill, Buffalo, vou. 1	6.00
	Self and baggage to depot, Buffalo	.45
	Dinner	1.25
	Railroad fare, Buffalo to Rochester, N. Y	1.38
	Self and baggage, depot to hotel, Rochester, N. Y	.25
25.	Hotel bill, Rochester, vou. 2	3.25
	Railroad fare, Rochester to Auburn, N. Y	1.54
	Dinner, Auburn	.75
	Railroad fare, Auburn to Syracuse, N. Y	.52
	Supper, Syracuse	.75
	Railroad fare, Syracuse to Albany, N. Y	2.96
	Berth in sleeper, Syracuse to Albany	1.50
26.	Conveyance to penitentiary	.75
27.	Hotel bill, Albany, N. Y., vou. 3	10.00
	Self and baggage to boat, Albany	.50
	Fare from Albany to New York City, boat	3.50
28.	Breakfast on boat	.55
	Self and baggage from wharf to ferry	.75
	Railroad fare, New York to Washington, D. C	6.50
	Self and baggage, depot to house, Washington, D. C	.50
	Western Union telegraph bill, June, 1887, vou. 4	.53
	Jurat	.25
		373.18

* Fifty cents disallowed.

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1887. Jas. W. Nightingale:

For services and expenses as examiner, Department of Justice, from July 1, 1887, to July 31, 1887, dates inclusive, as follows:

July	31.	For 31 days' services at $8 per day	$248.00
	1.	Breakfast, $1; dinner, 60 cents; supper, 85 cents	2.45
		Street-car fares, official business	.30
	2.	Breakfast, 90 cents; dinner, 60 cents; supper, 80 cents	2.30
	3.	Breakfast, 65 cents; dinner, 95 cents; supper, 70 cents	2.30
	4.	Breakfast, $1; dinner, 60 cents; supper, 85 cents	2.45
		Street-car fares, official business	.20
	5.	Breakfast, 85 cents; dinner, 45 cents; supper, 90 cents	2.20
	6.	Breakfast, 85 cents; dinner, 70 cents; supper, 90 cents	2.45
		Street-car fares, official business	.15
	7.	Breakfast, 85 cents; dinner, 70 cents; supper, 85 cents	2.40
		Street-car fares, official business	.25
	8.	Breakfast, 65 cents; dinner, 55 cents; supper, $1	2.20
		Notary fee, re-imbursed to C. Dustin Hunking, M. D., amount paid by him for answering interrogatories and making oath to same, vou. 1	1.00
		Street-car fares, official business	.30
	9.	Railroad fare, Boston to Newton, Mass	.13
		Conveyance from Newton, Mass., depot to hotel Hunnewell and return	.50
		Railroad fare Newton to Boston, Mass	.13
		Street-car fares, official business	.20
		Breakfast, 70 cents; dinner, $1; supper, 60 cents	2.30
	10.	Breakfast, 85 cents; dinner, 90 cents; supper, 50 cents	2.25
	11.	Legal-cap paper, official use; vou. 2	.50
		Street-car fares, official business	.20
		Breakfast, $1.05; dinner, $1.15	2.20
	12.	Breakfast, 70 cents; dinner, 60 cents; supper, 95 cents	2.25
		Street-car fares, official business	.25
	13.	Breakfast, 85 cents; dinner, 50 cents; supper, 95 cents	2.30
	14.	Breakfast, 90 cents; dinner, 60 cents; supper, 85 cents	2.35
	15.	Breakfast, 95 cents; dinner, 70 cents; supper, 80 cents	2.45
	16.	Breakfast, $1; dinner, 65 cents; supper, 85 cents	2.50
	17.	Breakfast, 85 cents; dinner, $1; supper, 60 cents	2.45
	18.	Breakfast, $1; supper, 95 cents	1.95
	19.	Breakfast, 85 cents; dinner, 60 cents; supper, 90 cents	2.35
	20.	Breakfast, $1.10; supper, $1	2.10
	21.	Breakfast, 65 cents; dinner, 60 cents; supper, $1	2.25
	22.	Breakfast, $1.00; dinner, 45 cents; supper, 85 cents	2.30
	23.	Breakfast, 85 cents; dinner, 35 cents; supper, $1	2.20
	24.	Breakfast, 90 cents; dinner, $1.10	2.00
	25.	Breakfast, 65 cents; dinner, 90 cents; supper, 60 cents	2.15
	26.	Breakfast, 65 cents; dinner, $1; supper, 60 cents	2.25
		Street-car fares, official business	20
	27.	Breakfast, 70 cents; dinner, 80 cents	1.50
		Room, Young's Hotel, Boston, Mass., 27 days, voucher 3.	40.50
		Railroad fare, Boston, Mass., to Washington, D. C	12.11
		Sleeping car, Boston, Mass., to Washington, D. C	3.00
		Conveyance for self and baggage, hotel to depot, Boston	.50
		Supper, on train	.85
	28.	Breakfast on train	.90
		Conveyance, self and baggage from depot, Washington, D. C	.75
		Jurat	.25
			$372.02

All meals charged for in this account are included in voucher 4

W. Herman Moran:

For expenses actually and necessarily incurred, as follows:

14.	Washington, D. C., to Cincinnati, Ohio, via Baltimore and Ohio Railroad	14.00
	Sleeping car, Washington, D. C., to Cincinnati, Ohio	3.00
15.	Subsistence, en route to and in Cincinnati, Ohio	3.00

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1887.		W. Herman Moran—Continued.		
July	16.	Subsistence in Cincinnati, Ohio	$3.00	
	17.	Subsistence in Cincinnati, Ohio	3.00	
	18.	Subsistence in Cincinnati, Ohio	3.00	
	19.	Subsistence in Cincinnati, Ohio	3.00	
	20.	Subsistence in Cincinnati, Ohio	3.00	
	21.	Subsistence in Cincinnati, Ohio	3.00	
	22.	Subsistence in Cincinnati, Ohio	3.00	
	23.	Subsistence in Cincinnati, Ohio	3.00	
	24.	Subsistence in Cincinnati, Ohio	3.00	
	25.	Subsistence in Cincinnati, Ohio	3.00	
	26.	Subsistence in Cincinnati, Ohio	3.00	
	27.	Subsistence in Cincinnati, Ohio	3.00	
		Cincinnati, Ohio, to Washington, D. C., via Pittsburgh, Chicago and Saint Louis and Pennsylvania R. R	14.00	
		Sleeping car, Cincinnati, Ohio, to Washington, D. C	3.00	
	28.	Subsistence en route to Washington, D. C	2.25	
		Jurat fee for this account	25	
				$75.50

Leigh Chalmers:

For services and expenses as examiner, Department of Justice, from July 1, 1887, to July 31, 1887, dates inclusive, as follows:

31.	For 31 days' services, at $8.00 per day	248.00
2.	Railroad fare from Washington, D. C., to Atlanta	17.50
	Sleeper from Washington, D. C., to Atlanta	4.00
	Self and baggage from residence to depot	1.00
	Dinner at Charlottesville, Va	.75
	Supper on train	.85
3.	Breakfast on train	.90
	Dinner	.85
	Self and baggage from depot to hotel, Atlanta	.75
7.	Hotel bill, Atlanta, Ga., vou. 1	8.95
	Baggage from hotel to room	.50
	Dinner, 75 cents; supper, 70 cents	1.45
8.	Breakfast, 80 cents; dinner, 75 cents; supper, 60 cents	2.15
9.	Breakfast, 75 cents; dinner, 90 cents; supper, 75 cents	2.40
10.	Breakfast, 80 cents; dinner, 95 cents; supper, 70 cents	2.45
11.	Breakfast, 85 cents; dinner, 90 cents; supper, 75 cents	2.50
12.	Breakfast, 85 cents; dinner, 95 cents; supper, 75 cents	2.55
13.	Breakfast, 95 cents; supper, 85 cents	1.80
14.	Breakfast, 95 cents; dinner, 80 cents; supper, 75 cents	2.50
15.	Breakfast, 70 cents; dinner, 90 cents; supper, 60 cents	2.20
16.	Breakfast, 85 cents; dinner, 65 cents; supper, 75 cents	2.25
17.	Breakfast, 95 cents; dinner, 80 cents; supper, 70 cents	2.45
18.	Breakfast, 85 cents; dinner, 90 cents; supper, 75 cents	2.50
19.	Breakfast, 80 cents; dinner, 75 cents	1.55
	Room rent, vou. 2	9.00
	Self and baggage from room to depot, Atlanta	.75
	Railroad ticket from Atlanta, Ga., to New Orleans, La	14.90
	Sleeper from Atlanta, Ga., to New Orleans, La	3.00
	Supper at Montgomery, Ala	.75
20.	Self and baggage from depot to hotel, New Orleans	1.00
21.	Hotel bill at New Orleans, vou. 3	5.00
	Self and baggage from hotel to room	1.00
	Car fare	.20
22.	Breakfast, 90 cents; supper, 80 cents; car fare, 20 cents	1.90
23.	Breakfast, 95 cents; dinner, 90 cents; supper, 70 cents; car fare, 20 cents	2.75
24.	Breakfast, 85 cents; dinner, 95 cents; supper, 75 cents	2.55
25.	Breakfast, 90 cents; dinner, $1; supper, 65 cents; car fare, 20 cents	2.75
26.	Breakfast, 95 cents; dinner, $1; supper, 75 cents; car fare, 20 cents	2.90
27.	Breakfast, 90 cents; dinner, 95 cents; supper, 80 cents; car fare, 20 cents	2.85
28.	Breakfast, 90 cents; dinner, $1.05; supper, 75 cents; car fare, 20 cents	2.90
29.	Breakfast, 95 cents; supper, 90 cents; car fare, 20 cents	2.05

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1887.	Leigh Chalmers—Continued.		
July 30.	Breakfast, 85 cents; dinner, 95 cents; supper, 80 cents; car fare, 20 cents	$2.80	
31.	Breakfast, 90 cents; dinner, 95 cents; supper, 85 cents	2.70	
	Room rent at New Orleans, vou. 4	10.50	
			$385.05
	Thomas B. Hardin, jr.: For services and expenses as examiner, Department of Justice, from July 1, 1887, to July 31, 1887, dates inclusive, as follows:		
31.	For 31 days' services, at $6 per day	186.00	
1.	Cab fare, house to depot, Washington, D. C	.85	
	Railroad fare, Washington, to Chicago, Ill	17.50	
1.	Pullman car, Washington to Chicago, Ill	5.00	
	Supper on buffet car	1.00	
2.	Breakfast at Pittsburgh, Pa	.75	
	Dinner, Crestline, Ohio	.75	
	Supper on buffet car	1.15	
	Cab fare, depot to hotel, Chicago (was compelled to remain over until the following day to make connection)	.50	
3.	Half day's board, Chicago, Ill., vou. 1	3.00	
	Bus fare, hotel to depot, Chicago	.50	
	Railroad fare, Chicago to Deadwood, Dak., via Chicago and Northwestern R. R	35.80	
	Sleeping-car fare, Chicago to Fremont, Nebr	3.00	
	Supper in dining-car	.75	
4.	Breakfast in dining-car	.75	
	Sleeping-car fare, Fremont, Nebr., to Rapid City, Dak	3.50	
	Dinner at Norfolk, Nebr	.50	
	Supper at Long Pine, Nebr	.50	
5.	Breakfast at Rapid City, Dak	.50	
	Dinner at Spring Valley, Dak	.50	
8.	Hire of team to go from Deadwood to Lead City on official business, vou. 2	5.00	
	Feed for team, Lead City, vou. 3	.50	
	Toll	.25	
10.	Four and three-quarters days' board and lodging at Deadwood, Dak., vou. 4	9.25	
	Railroad fare (including stage fare to Rapid City), Deadwood, Dak., to Missouri Valley, Iowa	23.30	
	Dinner, Spring Valley, en route by stage Deadwood to Rapid City	.50	
11.	One and one quarter days' board and lodging at Rapid City, Dak., vou. 5	2.50	
	Transportation baggage, hotel to depot, Rapid City	.25	
	Sleeping-car fare, Rapid City to Missouri Valley, Iowa	3.50	
12.	Breakfast at Long Pine, Nebr	.50	
	Dinner at Norfolk, Nebr	.50	
	Supper at Missouri Valley, Iowa	.50	
	Pullman-car fare, Missouri Valley to Sioux City, Iowa, en route to Yankton, Dak	.50	
	Railroad fare via Sioux City and Pacific R. R., furnished on transportation order No. 127.		
	Bus fare, depot to hotel, Sioux City	.25	
	Transportation baggage, Sioux City and Pacific depot to Chicago, Milwaukee and Saint Paul depot	.25	
13.	Lodging and breakfast at Sioux City (no train connection until morning), vou. 6	1.50	
	Bus fare, hotel to depot, Sioux City	.25	
	Railroad fare, Sioux City to Yankton, Dak., via Chicago, Milwaukee and Saint Paul R. R	2.40	
	Bus and baggage, depot to hotel, Yankton	.50	
26.	Telegram from Yankton to cashier Sioux National Bank, Sioux City, Iowa, official business, vou. 7	*.29	
	Telegram to cashier First National Bank, Saint Paul, Minn., vou. 8	*.29	
27.	Telegrams in answer to above, vou. 9	*.58	

*Disallowed, as number of words were not given, and point from which first two were sent and where third was received was not given.

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1887.	Thomas B. Hardin, jr.—Continued.		
July 31.	Eighteen and three-quarters days' board and lodging, Yankton, Dak, vou. 10	$28.10	
	Jurat to account	.25	
		344.51	
	By disallowance, as above	1.16	
			$343.35
	William R. Lindner:		
	For expenses actually and necessarily incurred as follows:		
14.	Philadelphia, Pa., to Cincinnati, Ohio, via Pennsylvania and Pittsburgh, Chicago and Saint Louis R. R.	16.50	
	Sleeping car, Pennsylvania and Pittsburgh, Chicago and Saint Louis R. R	4.00	
	Subsistence en route to Cincinnati, Ohio	.75	
15.	Subsistence en route to and in Cincinnati, Ohio	3.00	
16.	Subsistence en route to and in Cincinnati, Ohio	3.00	
17.	Subsistence en route to and in Cincinnati, Ohio	3.00	
18.	Subsistence en route to and in Cincinnati, Ohio	3.00	
19.	Subsistence en route to and in Cincinnati, Ohio	3.00	
20.	Subsistence en route to and in Cincinnati, Ohio	3.00	
21.	Subsistence en route to and in Cincinnati, Ohio	3.00	
22.	Subsistence en route to and in Cincinnati, Ohio	3.00	
23.	Subsistence en route to and in Cincinnati, Ohio	3.00	
24.	Subsistence en route to and in Cincinnati, Ohio	3.00	
25.	Subsistence en route to and in Cincinnati, Ohio	3.00	
26.	Subsistence en route to and in Cincinnati, Ohio	3.00	
27.	Cincinnati, Ohio, to Philadelphia, Pa., via Pittsburgh, Chicago and Saint Louis and Pennsylvania R. R.	16.50	
	Sleeping car via Pittsburgh, Chicago and Saint Louis and Pennsylvania R. R	4.00	
	Subsistence in Cincinnati and en route to Philadelphia, Pa	3.00	
28.	Subsistence en route to Philadelphia, Pa	1.50	
	Jurat fee for this account	.25	
			82.50
	D. Ira Baker:		
	For services and expenses as examiner, Department of Justice, from July 1, 1887, to July 31, 1887, dates inclusive, as follows:		
31.	For 31 days' services, at $8 per day	248.00	
5.	Railroad fare, Washington to Omaha, Nebr	37.95	
	Sleeper, Washington to Chicago, Ills	5.00	
	Self and luggage to Washington R. R. depot	.75	
7.	Breakfast en route, dining car, Buffalo, N. Y	1.00	
	Dinner en route, dining car, Detroit, Mich	1.00	
	Supper en route, dining-car, Niles, Mich	1.00	
8.	Sleeper, Chicago, Ill., to Omaha, Nebr	3.50	
9.	Breakfast, dining-car, en route, Burlington, Ill	.75	
	Dinner, dining-car, en route	.75	
	Supper, dining-car, en route	.75	
10.	Self and luggage, hotel, Omaha, Nebr	*1.00	
	Transportation order, Omaha to Silver Bow, Mont., No. 121.		
11.	Self and luggage to railroad depot, Omaha	*1.00	
	Sleeper, Pocatello, Idaho, from Omaha, Nebr	9.00	
	Paid extra luggage (40 pounds) to Silver Bow, vou. 1	†2.45	
	Breakfast en route, North Platte, Nebr	.75	
	Dinner en route, Sidney, Nebr	.75	
	Supper, Cheyenne	.75	
	Detained at Cheyenne over 20 hours by railroad bridge and track being carried away by storm.		
14.	Breakfast en route, Cheyenne, Wyo	.75	
	Dinner en route, Laramie, Wyo	.75	
	Supper en route, Rawlins, Wyo	.75	
15.	Breakfast en route, Soda Springs, Idaho	.75	
	Dinner en route, Pocatello, Idaho	.75	

* Fifty cents disallowed. † Disallowed.

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1887.	D. Ira Baker—Continued.		
July 15.	Supper en route, Pocatello, Idaho	$0.75	
	Sleeper, Pocatello, Idaho, to Silver Bow, Mont	2.50	
16.	Breakfast en route, Silver Bow, Mont	.75	
	Transportation order No. 122, Silver Bow to Helena, Mont., via Montana Union Rwy.		
	Seat in sleeper, Silver Bow to Helena, Mont	.75	
18.	Street car fare, Helena, Mont. (10 cents each)	.20	
20.	Street-car fare, Helena, Mont. (10 cents each)	.50	
21.	Street-car fare, Helena, Mont., 20 cents; 22d, 30 cents.	.50	
23.	Bill at hotel, Helena, vou. 2	*20.25	
	Self and luggage to railroad depot for Deer Lodge	*1.50	
	Transportation order No. 123, Helena to Garrison, Mont.		
	Dinner en route, Garrison, Mont	.75	
	Transportation order No. 124, Garrison to Deer Lodge and return, Deer Lodge—night:		
	Self and luggage to hotel	1.00	
28.	Bill at hotel, Deer Lodge, vou. 3	12.00	
	Self and luggage to depot en route to Bozeman	†1.00	
	Transportation order No. 125, Garrison to Saint Paul:		
	Dinner en route	.75	
	No connecting train, and compelled to remain in Helena till a. m., 29th instant—		
	Self to hotel, Helena	.50	
29.	Hotel bill, vou. 4	2.00	
	Self to R. R. depot to resume journey	.50	
	Sleeper to Bozeman, 1.50; dinner, dining car, 75 cents.	2.25	
	Self and luggage to hotel at Bozeman	*1.50	
31.	Bill at hotel, Bozeman, vou. 5	6.00	
	Self and luggage to R. R. depot for Niles City	*1.50	
	Affidavit to this account	.25	
		377.60	
	By disallowance as above	6.70	
			$370.90
	David A. Fisher:		
	For services and expenses as examiner, Department of Justice, from July 1, 1887, to July 31, 1887, dates inclusive, as follows:		
31.	For 31 days' services, at $8 per day	248.00	
5.	Hotel, Cleveland, Ohio, vou. 1	4.50	
7.	Railroad fare, Cleveland, Ohio, to Washington, D. C	11.00	
	Baggage to depot, Cleveland, Ohio	.25	
8.	Baggage, depot to hotel, Washington, D. C	.25	
	'Bus fare, depot to hotel, Washington, D. C.	.25	
14.	'Bus fare, hotel to depot, Washington, D. C.	.25	
	Baggage, hotel to depot, Washington, D. C.	.25	
	Sleeping-car fare, Washington, D. D., to Chicago, Ill.	5.00	
15.	Breakfast at Pittsburgh, Pa	.75	
	Lunch at Crestline, Ohio	.50	
	Lunch on buffet car	.80	
16.	Sleeping-car fare, Chicago, Ill., to Denver, Colo	7.00	
	Breakfast in Chicago, Ill	.75	
	Dinner on dining car	.75	
	Supper on dining car	.75	
	Breakfast on dining car	.75	
17.	Dinner at Lincoln, Nebr	.75	
	Supper at Oxford, Nebr	.75	
18.	'Bus fare, depot to hotel, Denver, Colo	.25	
	Transferring baggage, depot to hotel, Denver, Colo	.25	
29.	Hotel, Denver, Colo., vou. 2	33.75	
	'Bus fare, hotel to depot, Denver, Col	.25	
	Seat in chair car, Denver to Leadville, Colo.	.50	
	Supper at Leadville, Colo. (while in Leadville I was compelled to take my meals at a restaurant, as the hotel was closed, only roomers being taken)	.75	

* Seventy-five cents disallowed. † Twenty-five cents disallowed.

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1887.		David A. Fisher—Continued.		
July	30.	Breakfast, Leadville, Colo	$0.85	
		Dinner, Leadville, Colo	.60	
	31.	Breakfast, Leadville, Colo	.65	
		Dinner, Leadville, Colo	.85	
		Lodging, Leadville, Colo., vou. 3	3.00	
		Jurat	.25	
				$325.25
		J. Monroe Heiskell:		
		For services and expenses as examiner, Department of justice, from July 1, 1887, to July 31, 1887, dates inclusive, as follows:		
	31.	For 31 days' services, at $8 per day	248.00	
	5.	Dinner at "Losekam," Washington	1.25	
		Supper at "Losekam," Washington	1.00	
		Street-car fare at "Losekam," Washington	.30	
	6.	Breakfast at "Losekam," Washington	.95	
		Dinner at "Losekam," Washington	1.20	
		Bill at Solari for room and baggage, vou. 1	2.00	
		Supper on train, en route to Kansas City, Mo	.90	
		Railroad fare, Washington to Saint Louis	21.00	
		Sleeper, Washington to Saint Louis	5.00	
		Self and baggage to depot, Washington	.50	
	7.	Breakfast on train	1.00	
		Baggage at Pittsburgh	.50	
		Dinner on train, en route	1.15	
		Supper on train, en route	.90	
	8.	Breakfast on train, en route	.95	
		Baggage and self to hotel, Saint Louis	.75	
	9.	Hotel, Saint Louis, vou. 2	5.00	
		Baggage and self to train	.75	
		Railroad fare, Saint Louis to Kansas City	7.50	
		Pulman car, Saint Louis to Kansas City	1.50	
		Dinner on train	1.15	
		Supper on train	.90	
		Baggage and self to hotel, Kansas City	.75	
	14.	Bill at Coates' House, vou. 3	20.00	
		Removal to baggage to room	.50	
		Commenced taking meals at restaurant:		
		Dinner, $1.20; supper, 85 cents	2.05	
		Breakfast	1.00	
		Railroad fare to Belton, and return	2.30	
	15.	Dinner, 75 cents; supper on return, $1	1.75	
	16.	Breakfast, 80 cents; dinner, $1.20; supper, 90 cents	2.90	
	17.	Breakfast, 95 cents; dinner, $1.10; supper, 90 cents	2.95	
	18.	Breakfast, 95 cents; dinner, $1.20; supper, 75 cents	2.90	
	19.	Breakfast, $1.00; dinner, $1.20; supper, 85 cents	3.05	
	20.	Breakfast, 90 cents; dinner, $1; supper, 80 cents	2.70	
	21.	Breakfast, $1.00; dinner, $1.00; supper, 85 cents	2.85	
	22.	Breakfast, 75 cents; dinner, 1.25; supper, 80 cents	2.80	
	23.	Breakfast, $1.00; dinner, $1.15; supper, 85 cents	3.00	
	23.	Telegram to Commissioner Jones at Springfield, voucher 4	.45	
	24.	Breakfast, 90 cents; dinner, $1.20; supper, 85 cents	2.95	
	25.	Room rent at Mrs. Emerson's, voucher 5	13.50	
	25.	Breakfast, $1.00; dinner, $1.20; supper, 85 cents	3.05	
	24.	Telegram to the Attorney-General, voucher 6	.80	
	26.	Breakfast, $1.00; dinner, $1.20; supper, 75 cents	2.95	
	27.	Breakfast, $1.00; dinner, $1.25; supper, 75 cents	3.00	
	27.	Baggage and self to depot, Kansas City	.75	
	27.	Railroad fare, Kansas City to Jefferson City	4.75	
	27.	Sleeper, Kansas City to Jefferson City	2.00	
	27.	Baggage and self to hotel, Jefferson City	.75	
	29.	Hotel, Jefferson City, voucher 6½	5.50	
	29.	Baggage and self to depot	.75	
	29.	Railroad fare, Jefferson City to Cincinnati	13.75	
	29.	Parlor car to Saint Louis	.75	
	29.	Supper en route on train	.90	
	29.	Sleeper, Saint Louis to Cincinnati	2.00	
	30.	Baggage and self to hotel, Cincinnati	1.00	
	30.	Breakfast, $1.00; dinner, $1.00; supper, 85 cents	2.85	

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1887.		J. Monroe Heiskell—Continued.		
July	31.	Breakfast, $1.00; dinner, $1.10; supper, 85 cents	$2.95	
	31.	Bill, St. Nicholas Hotel (removed to Gibson House), voucher 7	5.00	
	31.	Transfer baggage to Gibson House	.75	
	31.	Paid car fares, cable line of cars, Kansas City, during my stay there	2.10	
	31.	Jurat to this account	.25	
				$429.15
		Frank Strong:		
		For services and expenses as general agent Department of Justice, from August 1 to August 31, 1887, dates inclusive, as follows:		
Aug.	31.	For 31 days' services, at $10 per day	310.00	
	23.	Railroad fare, Washington, D. C., to Louisville, Ky	17.50	
		Berth in sleeper, Washington, D. C., to Louisville, Ky	3.00	
		Conveyance to depot, Washington, D. C	.50	
	24.	Breakfast at Pittsburgh, Pa	.75	
		Dinner at Columbus, Ohio	.75	
		Berth in sleeper, Columbus to Louisville, Ky	2.00	
		Supper on cars	.60	
		Conveyance to hotel, Louisville, Ky	.50	
	25.	Telegram to warden of penitentiary, Joliet, Ill., from Louisville, Ky., 15 words, vou. 1	.20	
		Ferry, 10 cents; street cars, 25 cents; Louisville, Ky	.35	
		Hotel bill, Louisville, Ky., vou. 2	3.50	
		Conveyance, Louisville, Ky., to depot	.25	
		Railroad fare, Louisville, Ky., to Saint Louis, Mo	8.00	
		Berth in sleeper, Louisville, Ky., to Saint Louis, Mo	2.00	
	26.	Breakfast at East Saint Louis, Ill	.50	
		Railroad fare, East Saint Louis, Ill., to Chester, Ill	2.45	
		Lunch at Pinckneyville, Ill	.30	
	27.	Railroad fare from Chester, Ill., to Saint Louis, Mo	2.70	
		Conveyance to hotel, Saint Louis, Mo	.50	
		Hotel bill, Saint Louis, Mo., vou. 3	3.50	
		Street car, Saint Louis, Mo	.30	
		Conveyance to depot, Saint Louis, Mo	.50	
		Railroad fare, Saint Louis, Mo., to Chicago, Ill	7.50	
		Berth in sleeper, Saint Louis, Mo., to Chicago, Ill	2.00	
	28.	Conveyance to hotel, Chicago, Ill	.50	
		Telegram to warden of penitentiary, Joliet, Ill., from Chicago, Ill., 23 words, vou. 4	.25	
	29.	Hotel bill, Chicago, Ill., vou. 5	5.50	
		Railroad fare, Chicago, Ill. to Joliet, Ill	1.12	
		Conveyance to penitentiary, Joliet, Ill	.50	
		Railroad fare to Chicago, from Joliet, Ill	1.12	
		Conveyance to Union Depot, Chicago, Ill	.50	
		Railroad fare and sleeper to Washington from Chicago	24.50	
		Supper on cars	1.00	
	30.	Breakfast on cars	1.00	
		Dinner on cars	1.00	
		Supper on cars	.60	
		Jurat	.25	
		Bill Western Union Telegraph Company, for July, 1887, vou. 6	8.61	
				416.60
		J. Monroe Heiskell:		
		For services and expenses as examiner, Department of Justice, from August 1, 1887, to August 31, 1887, dates inclusive, as follows:		
	31.	For 31 days' services, at $8 per day	248.00	
		Railroad fare to Columbus, Ohio	3.40	
		To depot, Cincinnati (en route)	.50	
		Dinner at Columbus	1.00	
		Railroad fare returning to Cincinnati	3.40	
		To hotel, returning to Cincinnati	.50	
	28.	Hotel, Gibson, Cincinnati, voucher 1	94.75	
		Railroad fare, Cincinnati to Washington	14.00	
		Baggage and self to depot, Cincinnati	1.00	
		Sleeper, Cincinnati to Baltimore	3.50	

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1887.		J. Monroe Heiskell—Continued.		
Aug.	28.	Breakfast (en route)	$0.90	
		Dinner (en route)	1.05	
		Supper (en route)	.90	
	29.	Breakfast (en route)	.85	
		Baggage and self to residence, Baltimore	1.00	
		Jurat to this account	.25	
		Street-car fare while in Cincinnati	1.95	
				$376.95
		David A. Fisher:		
		For services and expenses as examiner, Department of Justice, from August 1, 1887, to August 31, 1887, dates inclusive, as follows:		
	31.	For 31 days' services, at $8 per day	248.00	
	1.	Breakfast at Leadville, Colo	.50	
		Bus, hotel to depot, Leadville, Colo	.50	
		Chair-car fare, Leadville to Denver, Colo	.50	
		Dinner at Como, Colo	.75	
		Bus fare, depot to hotel, Denver, Colo	.25	
	5.	Hotel, Denver, Colo., voucher 1	11.25	
		Bus to depot, Denver, Colo	.25	
		Transferring baggage, hotel to depot, Denver	.25	
		Sleeping-car fare, Denver to Grand Junction, Colo	3.00	
		Dinner at Pueblo, Colo	.75	
		Supper at Sargent, Colo	.75	
	10.	Bus, depot to hotel, Grand Junction, Colo	.25	
		Baggage, depot to hotel, Grand Junction, Colo	.25	
	12.	Baggage, hotel to depot, Grand Junction, Colo	.25	
		Hotel, Grand Junction, Colo., voucher 2	3.00	
		Sleeping-car fare, Grand Junction to Gunnison, Colo	1.00	
		Lunch on buffet car	.60	
		Supper at Cimarron, Colo	.75	
		Bus fare, depot to hotel, Gunnison, Colo	.25	
	13.	Bus fare, depot from hotel, Gunnison, Colo	.25	
		Hotel, Gunnison, Colo., voucher 3	1.50	
		Sleeping-car fare, Gunnison to Pueblo, Colo	1.00	
		Dinner at Salida, Colo	.75	
		Bus fare, depot to hotel, Pueblo, Colo	.50	
	14.	Baggage, depot to hotel, Pueblo, Colo	.25	
	15.	Hotel, Pueblo, Colo., voucher 4	4.35	
		Transferring baggage, hotel to depot, Pueblo	.25	
		Street-car fare, hotel to depot, Pueblo	.05	
		Bus fare, depot to hotel, Denver, Colo	.25	
		Transferring baggage, depot to hotel, Denver, Colo	.25	
	20.	Hotel, Denver, Colo., voucher 5	15.00	
		Transferring baggage, hotel to depot, Denver, Colo	.25	
		Bus fare, hotel to depot, Denver, Colo	.25	
		Railroad fare, Denver, Colo., to McPherson, Kans	16.65	
	21.	Sleeping-car fare, Pueblo, Colo., to Florence, Kans	3.00	
	22.	Breakfast at Newton, Kans	.75	
		Hotel, Florence, Kans. (waiting for connection), voucher 6	1.00	
		Baggage transfer, depot to hotel, McPherson, Kans	.25	
	24.	Hotel, McPherson, Kans., voucher 7	4.00	
		Transferring baggage, hotel to depot, McPherson, Kans.	.25	
		Railroad fare, McPherson, to Topeka, Kans	3.83	
	25.	Bus to hotel, Topeka, Kans	.25	
		Hotel, Topeka, Kans., voucher 8	2.00	
		Transferring baggage, hotel to depot, Topeka, Kans	.25	
		Supper at Kansas City, Mo	.75	
		Railroad fare, Topeka, Kans., to Washington, D. C	29.25	
		Sleeper, Kansas City to Saint Louis, Mo	2.00	
	26.	Breakfast at Saint Louis, Mo	.75	
	27.	Sleeping-car fare, Saint Louis, Mo., to Washington, D. C.	5.00	
	28.	Breakfast at Cincinnati, Ohio	.75	
		Dinner at Chillicothe, Ohio	.75	
		Supper at Grafton, W. Va	.75	
	29.	Bus fare, depot to hotel, Washington, D. C	.25	
		Transferring baggage, depot to hotel, Washington, D. C.	.25	
		Jurat to account	.25	
				370.98

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1887. D. Ira Baker:

For services and expenses as examiner, Department of Justice, from August 1, 1887, to August 31, 1887, dates inclusive, as follows:

Aug.	31.	For 31 days' services, at $8 per day	$248.00
	1.	Breakfast, Bozeman, M. T	.75
		Sleeper to Miles City, M. T	2.50
		Dinner on dining-car	.75
		Supper on dining-car	.75
	2.	Transfer, depot to hotel, Miles City, 2 a. m	1.00
	6.	Bill at McQueen House, Miles City, voucher 1	12.75
		Transfer, hotel to depot, for Livingston, M. T	1.00
		Transportation order to Livingston, No. 121	
	7.	Sleeper, Miles City to Livingston, M. T	2.50
		Breakfast, en route, dining-car	.75
		Dinner, en route, dining-car	.75
		Supper, en route, dining-car	.75
		Transfer, depot to hotel, Livingston, M. T	.50
	16.	Bill Albemarle Hotel, Livingston, M. T., voucher 2	21.75
		Transfer, hotel to depot, en route to Glendine, M. T	.50
		Transportation order to Miles City, en route to Glendine, M. T., No. 148	
		Sleeper to Glendine, M. T	3.00
		Dinner, dining-car, en route to Glendine	.75
		Supper, dining-car, en route to Glendine	.75
	17.	Breakfast, dining-car, en route to Glendine	.75
		Dinner at Glendine, M. T	.75
		Supper at Glendine, M. T	.75
		Sleeper, Glendine, M. T., to Saint Paul, Minn	5.00
	18.	Breakfast, dining-car, en route to Saint Paul, Minn	.75
		Dinner, dining-car, en route to Saint Paul, Minn	.75
		Supper, dining-car, en route to Saint Paul, Minn	.75
	19.	Breakfast, dining-car, en route to Saint Paul, Minn	.75
		Dinner, dining-car, en route to Saint Paul, Minn	.75
		Supper, dining-car, en route to Saint Paul, Minn	.75
		Railroad fare, Saint Paul, Minn., to Chicago, Ill	11.50
		Sleeper, Saint Paul, Minn., to Chicago, Ill	2.00
	22.	Breakfast, dining-car, en route to Chicago, Ill	.75
		Train delayed and no connection, and remained in Chicago till night train, dinner and supper, Chicago	1.50
		Railroad fare, Chicago to Washington, via Pennsylvania Central	25.20
		Sleeper, Chicago to Washington	5.00
		Dinner, dining-car, en route	.75
		Supper, dining-car, en route	.75
	23.	Breakfast, dining-car, en route	.75
		Dinner, dining-car en route	.75
		Transfer, depot to hotel, Washington	.75
		Affidavit to account	.25
			$361.20

Leigh Chalmers:

For services and expenses as examiner, Department of Justice, from August 1, 1887, to August 31, 1887, dates inclusive, as follows:

31.	For 31 days services at $8 per day	248.00
1.	Breakfast 90 cents, dinner 95 cents, supper 85 cents, car fare 20 cents, New Orleans	2.90
2.	Breakfast 95 cents, dinner $1, supper 85 cents, car fare 20 cents, New Orleans	3.00
3.	Breakfast 90 cents, dinner 95 cents, supper 90 cents	2.75
	Railroad ticket from New Orleans, La., to Galveston, Tex	14.00
	Sleeper from New Orleans, La., to Galveston, Tex	2.50
	Room rent at New Orleans, vou. 1	3.00
	Self and baggage from room to depot	1.00
4.	Breakfast at Houston, Tex	.75
	Self and baggage depot to hotel, Galveston	.75
	Hack hire	1.00
5.	Hotel bill at Galveston, vou. 2	5.00
	Self and baggage, hotel to depot	.75

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1887		Leigh Chalmers—Continued.	
Aug.	5.	Railroad ticket, Houston from Galveston	$1.50
		Sleeper, Houston from Galveston	.50
		Self and baggage from depot to hotel, Houston	.75
	6.	Hack hire	1.00
		Hotel bill at Houston, vou. 3	3.50
		Self and baggage, hotel to depot	.75
		Railroad ticket, Houston to Troupe, Texas	6.25
		Sleeper, Houston to Troupe, Texas	2.00
		Supper at Willis	.75
	7.	Self and baggage, depot to hotel, Tyler	.75
	9.	Hotel bill at Tyler, vou. 4	6.50
		Self and baggage, hotel to depot	.75
		Railroad ticket from Tyler to Mount Vernon, Texas	2.50
		Sleeper from Tyler to Mount Pleasant, Texas	.50
		Dinner at Pittsburgh, Texas	.75
		Railroad ticket, Mount Vernon to Sulphur Springs, Texas	.70
		Supper	.75
		Self and baggage, depot to hotel	.75
	10.	Hotel bill at Sulphur Springs, vou. 5	1.00
		Self to depot from hotel	.50
		Railroad ticket from Sulphur Springs to Mount Vernon	.70
		Depot to hotel	.50
		Dinner at Mount Vernon	.50
		Supper at Mount Vernon	.50
		Railroad ticket, Mount Vernon to Sulphur Springs	.70
		Self from depot to hotel	.50
	11.	Hotel bill, Sulphur Springs, vou. 6	1.00
		Self and baggage from hotel to depot	.75
		Railroad ticket, Sulphur Springs to Jefferson	2.80
		Dinner at Pittsburgh	.75
		Self and baggage, depot to hotel, Jefferson	.50
	12.	Hotel bill at Jefferson, voucher 7	1.50
		Self from hotel to depot	.25
		Self from depot to hotel (Marshall)	.50
		Railroad ticket, Jefferson to Marshall	.50
		Dinner and room at Marshall, voucher 8	1.00
		Self from hotel to depot	.50
		Railroad ticket, Marshall to Jefferson	.50
		Self from depot to hotel at Jefferson	.25
	14.	Hotel bill at Jefferson, voucher 9	3.00
		Railroad ticket from Jefferson to Memphis, Tenn	11.25
		Self and baggage from hotel to depot	.50
		Sleeper, Jefferson to Little Rock, Ark	1.00
		Dinner at Little Rock, Ark	.75
		Supper at Forest City	.75
		Self and baggage, depot to hotel, Memphis	.75
	15.	Car fare	.20
	16.	Car fare	.20
	17.	Car fare	.20
	18.	Hotel bill, Memphis, voucher 10	11.25
		Self and baggage, hotel to depot	.75
		Railroad ticket, Memphis to Jackson, Tenn	2.95
		Supper on train	.95
	19.	Telegram, voucher 11	.55
	20.	Self and baggage to depot	.50
		Railroad ticket, Jackson to Trenton, Tenn	.85
		Breakfast at Humboldt	.75
		Baggage from depot	.50
	21.	Baggage to depot	.50
		Railroad ticket from Trenton to Jackson	.85
		Self and baggage from depot	.50
	22.	Telegram to Memphis (p. m.), voucher 12	.20
	23.	Telegram from general agent forwarded from Memphis, voucher 13	.30
23 to 25.		Stopped with friend. No charge.	
	26.	Self and baggage to depot	.75
		Railroad ticket, Jackson, Tenn., to Jackson, Miss	7.75
		Sleeper	.50
		Breakfast on train	.75

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1887.		Leigh Chalmers—Continued.		
Aug.	26.	Dinner at Grenada	$0.75	
		Depot to hotel	.50	
	28.	Hotel bill at Jackson, Miss., vou. 14	4.50	
		Hotel to depot	.50	
		Railroad ticket, Jackson, Miss., to Washington, D. C	25.85	
		Sleeper, Jackson, Miss., to Washington, D. C	7.50	
	29.	Breakfast, 75 cents; dinner, 75 cents; supper on train, 80 cents	2.30	
	30.	Breakfast at Danville	.75	
		Dinner at Charlottesville	.75	
		Supper on train	.65	
		Self from depot to residence	.05	
		Jurat	.25	
				$426.15
		Andrew L. Drummond:		
		For expenses actually and necessarily incurred, as follows:		
July	9.	Railroad fare, New York to Washington, D. C., via Pennsylvania R. R	6.50	
		Seat in parlor car, New York to Washington	1.00	
		Subsistence en route to, and in Washington, D. C	3.00	
	10.	Railroad fare, Washington, D. C., to Cincinnati, via B. & O. R. R	14.00	
		Sleeping-car, Washington, D. C., to Cincinnati, via B. & O. R. R	3.00	
		Subsistence en route to Cincinnati, Ohio	3.00	
	11.	Subsistence en route and in Cincinnati, Ohio	3.00	
	12.	Subsistence in Cincinnati, Ohio	3.00	
		Telegram, Cincinnati, Ohio, to Washington, D. C., to J. J. Brooks, 68	.68	
	13.	Subsistence in Cincinnati, Ohio	3.00	
	14.	Subsistence in Cincinnati, Ohio	3.00	
	15.	Subsistence in Cincinnati, Ohio	3.00	
	16.	Subsistence in Cincinnati, Ohio	3.00	
	17.	Subsistence in Cincinnati, Ohio	3.00	
	18.	Subsistence in Cincinnati, Ohio	3.00	
		Telegram, Cincinnati to Cleveland, Ohio, to E. A. Abbott, 27	.27	
		Telegram, Cincinnati from Cleveland, Ohio, from E. A. Abbott	.20	
	19.	Telegram, Cincinnati from Cleveland, Ohio, from E. A. Abbott, 26	.26	
		Subsistence in Cincinnati, Ohio	3.00	
		Paid Samuel Jacobs, Cincinnati, Ohio, livery-hire to go 3 miles and return, vou. 1	2.00	
	20.	Subsistence in Cincinnati, Ohio	3.00	
		Telegram, Cleveland, Ohio, to Cincinnati, Ohio, from E. A. Abbott, 31	.31	
	21.	Telegram, Cincinnati, Ohio, to Washington, D. C., to J. J. Brooks, 38	.38	
		Paid E. F. Hussey, Cincinnati, Ohio, for rent of two rooms and meals for Josephine Holmes, prisoner, and 2 guards, 2 days, voucher 2	9.00	
		Subsistence in Cincinnati, Ohio	3.00	
	22.	Subsistence in Cincinnati, Ohio	3.00	
	23.	Subsistence in Cincinnati, Ohio	3.00	
	24.	Subsistence in Cincinnati, Ohio	3.00	
	25.	Subsistence in Cincinnati, Ohio	3.00	
	26.	Subsistence in Cincinnati, Ohio	3.00	
		Telegram, Cincinnati, Ohio, to Walnut Hills, Ohio, to A. Baldwin	.20	
		Telegram, Cincinnati, Ohio, to New York City, to J. P. Brooks, 67	.67	
		Telegram, Cincinnati, Ohio, to New York City, to W. B. Burnet, 26	.26	
		Paid J. Landy, Cincinnati, Ohio, for one-half dozen photographs each of Josephine Holmes and E. L. Harper, prisoners, voucher 3	6.00	

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1887.		Andrew L. Drummond—Continued.		
July	27.	Telegram, Cincinnati, Ohio, to New York City, to J. P. Brooks, 31	$0.31	
		Telegram, Cincinnati, Ohio, to New York City, to J. P. Brooks	.20	
		Subsistence in Cincinnati, Ohio	3.00	
	28.	Subsistence in Cincinnati, Ohio	3.00	
	29.	Subsistence in Cincinnati, Ohio	3.00	
	30.	Subsistence in Cincinnati, Ohio	3.00	
	31.	Subsistence in Cincinnati, Ohio	3.00	
		Postage, July 9th to 31st, inclusive	1.00	
Aug.	1.	Subsistence in Cincinnati, Ohio	3.00	
	2.	Subsistence in Cincinnati, Ohio	3.00	
	3.	Subsistence in Cincinnati, Ohio	3.00	
		Paid J. Landy, Cincinnati, Ohio, for photographic negative to telegram, to be used as evidence, voucher 4	3.00	
		Telegram, Cincinnati, Ohio, to Washington, D. C., to J. J. Brooks, 55	.55	
	4.	Subsistence in Cincinnati, Ohio	3.00	
	5.	Subsistence in Cincinnati, Ohio	3.00	
	6.	Subsistence in Cincinnati, Ohio	3.00	
	7.	Subsistence in Cincinnati, Ohio	3.00	
		Jurat fee for this account	.25	
				$140.04
		James W. Nightingale: For services as examiner, Department of Justice, from Aug. 1, 1887, to Aug. 31, 1887, dates inclusive, as follows:		
Aug.	31.	For 31 days' services, at $8 per day	248.00	
		Jurat	.25	
				248.25
		William N. McKenney: For services and expenses as examiner, Department of Justice, from Aug. 1, 1887, to Aug. 31, 1887, dates inclusive, as follows:		
	31.	For 31 days' services, at $7 per day	217.00	
	21.	Transfer self and trunk to depot at Washington. D. C	.50	
		Railroad ticket to Wilmington, Del	3.25	
		Parlor car to Wilmington, Del	.50	
		Transfer self and trunk from depot, Wilmington	.50	
Sept.	1.	Hotel bill at Wilmington, Del., vou. 1	27.00	
		Jurat	.25	
				249.00
		Thomas B. Hardin, jr.: For services and expenses as examiner, Department of Justice, from Aug. 1, 1887, to Aug. 31, 1887, dates inclusive, as follows:		
Aug.	31.	For 31 days' services, at $6 per day	186.00	
July	26.	Telegram sent from Yankton, Dak., to Sioux City, Iowa, to cashier Sioux National Bank, vou. 1	.29	
		Telegram sent from Yankton, Dak., to Saint Paul, Minn., to cashier First National Bank, Saint Paul, vou. 3	.29	
	27.	Telegram received from cashier Sioux National Bank of Sioux City, received at Yankton, vou. 2	.30	
		Telegram received at Yankton; from cashier First National Bank, Saint Paul, Minn., vou. 4	.28	
Aug.	1.	Breakfast, 50 cents; dinner, 50 cents; Yankton, Dak	1.00	
		Bus fare and baggage, hotel to depot, Yankton	.50	
		Railroad fare, Yankton to Elk Point, Dak	1.60	
		Transportation, baggage, depot to hotel, Elk Point	.25	
	2.	Three-quarters day's board and lodging at Elk Point, vou. 5	1.20	
		Transfer baggage, hotel to depot, Elk Point	.25	
		Railroad fare, Elk Point to Sioux Falls, Dak	2.80	
		Bus fare and baggage, depot to hotel, Sioux Falls, Dak	.50	
		Team-hire, Sioux Falls to penitentiary near Sioux Falls (to take affidavit of J. R. Moulton) and return, vou. 6	2.00	
	3.	One day's board and lodging at Sioux Falls, vou. 6	2.50	

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1887.	Thomas B. Hardin, jr—Continued.	
Aug. 3.	Bus fare and baggage, hotel to depot, Sioux Falls	$0.50
	Railroad fare, Sioux Falls to Mitchell, Dak	4.00
	Dinner at Canton, Dak., en route to Mitchell	.50
5.	One day's board and lodging, Mitchell, Dak., vou. 7	2.00
	Transportation baggage to and from hotel, Mitchell, Dak. vou. 7	.50
	Railroad fare round trip, Mitchell to Chamberlain, Dak.	4.60
6.	Transportation of baggage, from landing to Lower Brulé Indian Agency, near Chamberlain	.25
	Ferriage crossing Missouri River, Chamberlain to Lower Brulé Agency, voucher 8	1.00
11.	5¾ days' board and lodging at Chamberlain, voucher 9.	11.50
12.	Dinner, self and driver and team, Castalia, D. T., voucher 10	1.00
	Hire of J. R. Lowe, as guide, in finding certain parties in the vicinity of Bijou Hills, D. T., voucher 11	1.00
13.	1¾ days' board and lodging at Bijou Hill post-office, for self, driver, and team, voucher 12	5.25
	Dinner, self, driver, and team, en route to find certain parties in neighborhood of Bijou Hills, voucher 13	1.00
15.	3 days' hire team and driver to go from Chamberlain to Bijou Hills, etc., voucher 14	15.00
16.	Hire of interpreter in taking affidavits of certain Indians on Lower Brulé Reservation on August 6 and 8, voucher 15	1.00
	Ferriage, Missouri River, August 8, en route from Chamberlain to Lower Brulé Agency, voucher 16	1.00
	Ferriage, Missouri River, August 16, en route from Chamberlain to Lower Brulé Agency, voucher 17	1.00
17.	3¾ days' board and lodging at Chamberlain, voucher 18.	7.50
	Railroad fare, Mitchell, D. T., to Yankton, D. T., and return	4.60
	Lunch, Scotland, en route to Yankton	.15
	Bus fare, depot to hotel, en route to Yankton	.25
19.	Telegram sent from Yankton to cashier Sioux National Bank, Sioux City, Iowa, voucher 19	.50
	Telegraph in answer, received at Yankton, voucher 20	.44
	1¾ days board and lodging at Yankton, voucher 21	3.50
	Railroad fare Mitchell to Wolsey, Dak	2.15
	Dinner at Scotland, en route to Mitchell from Yankton	.50
	Supper at Wolsey, en route Mitchell to Huron	.50
	Stage fare at Wolsey to Huron, Dak. (could have gone by train, but would have had to wait over one day), voucher 22	1.50
22.	2¾ days' board and lodging at Huron, Dak., voucher 23	5.50
	Railroad fare, Huron to Wessington, Dak	1.00
	Freight on baggage, Wessington to Highmore, voucher 24	.25
	Team hire, Wessington to St. Lawrence (saved a day by hiring a buggy to go to St. Lawrence, shipping trunk by freight, instead of waiting for train), voucher 25	2.50
23.	¾ days' board and lodging, St Lawrence, voucher 26	1.50
	Railroad fare, St. Lawrence to Highmore, Dak	1.00
	Dinner, en route to Highmore, Dak	.35
	Railroad fare, Highmore to Holabird, Dak	.30
24.	1 day's board and lodging, Holabird, Dak., voucher 27	1.25
	Team hire, Holabird to point 5 miles south and return, voucher 28	1.50
	Railroad fare, Holabird to Pearre, Dak	1.95
25.	Street-car fare at Pearre	.20
26.	Street-car fare at Pearre	.10
27.	2¾ days' board and lodging at Pearre, voucher 29	5.50
	Transportation of baggage at Pearre	.40
	Railroad fare, Pearre to Canning, Dak	.80
	Team hire, Canning to point 12 miles southeast and return, voucher 30	4.00
28.	1 day's board and lodging at Canning, voucher 31	2.00
	Railroad fare, Canning to Huron, D. T	3.95
	Dinner at Huron	.50

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1887.		Thomas B. Hardin, jr—Continued.		
Aug.	28.	Railroad fare, Huron to Aberdeen, Dak	$3.30	
	30.	Transfer of baggage to and from hotel at Aberdeen	.50	
		1½ days' board and lodging at hotel at Aberdeen, vou. 32	3.50	
		Railroad fare, Aberdeen to Ellendale, Dak	1.50	
		Dinner at Ellendale	.50	
		Team hire, Ellendale to Ludden, en route to Jamestown, vou. 33	4.00	
		Railroad fare, Ludden to Oaks, Dak	.40	
		Oakes to Bismarck, via N. P. Rwy., on transportation order No. 128.		
		Supper at Oaks	.50	
	31.	½ days' board and lodging at Jamestown, vou. 34	1.25	
		Pullman car, Jamestown to Bismarck	.50	
		Dinner in dining-car	.75	
		Supper, Bismarck, Dak	.75	
		Traveled from Bismarck, Dak., to Oaks via N. P. Rwy. on transportation orders Nos. 129 and 130.		
		Jurat to account	.25	
				$324.20
		James W. Nightingale:		
		For services and expenses as examiner, Department of Justice, from Sept. 1, 1887, to Sept. 30, 1887, dates inclusive, as follows:		
Sept.	30.	For 30 days' services, at $8 per day	240.00	
	19.	Conveyance to depot, Washington, D. C	.50	
		Railroad fare, Washington, D. C., to New York City	8.75	
		Dinner on train	1.00	
		Transfer New York City, Courtlandt street to Grand Central depot	.50	
		Supper, New York City	.70	
	30.	Railroad fare, New York City to Boston, Mass	4.95	
		Sleeping-car, New York City to Boston, Mass	1.50	
	20.	Conveyance, depot to Hotel, Boston, Mass	.50	
	24.	Room and board, Young's Hotel, Boston, Mass., from breakfast, September 20 to and after dinner September 24, voucher 1	15.45	
		Conveyance, hotel to depot, Boston, Mass	.50	
		Railroad fare, Boston, Mass., to Washington, D. C	12.11	
		Sleeper, Boston, Mass., to Washington, D. C	3.00	
		Supper on train	.95	
	25.	Breakfast on train	.85	
		Baggage from depot, Washington, D. C	.25	
		Jurat	.25	
				291.76
		J. Monroe Heiskell:		
		For services as examiner, Department of Justice, from September 1, 1887, to September 30, 1887, dates inclusive, as follows:		
	30.	For 30 days' services at $8 per day	240.00	
		Jurat	.25	
				240.25
		Leigh Chalmers:		
		For services as examiner, Department of Justice, from September 1, 1887, to September 30, 1887, dates inclusive, as follows:		
		For 30 days' services at $8 per day	240.00	
		Jurat	.25	
				240.25
		Wm. N. McKenney:		
		For services and expenses as examiner, from September 1, 1887, to September 23, 1887, dates inclusive, as follows:		
		For 23 days' services at $7 per day	161.00	
	13.	Hotel bill, Wilmington, Del., 11½ days, vou. 1	28.75	
		Transfer self and trunk from hotel, Wilmington, Del	.50	
		Railroad ticket to Washington, D. C	3.25	
		Parlor-car to Washington, D. C	.50	
		Transfer self and trunk from depot, Washington, D. C	.50	
	30.	Jurat	.25	
				194.75

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1887.	Frank Strong:		
	For services and expenses as general agent, Department of Justice, from September 1, 1887, to September 30, 1887, dates inclusive, as follows:		
Sept. 30.	For 30 days' services at $10 per day	$300.00	
	Bill Western Union Telegraph Company for August, 1887, voucher	8.32	
	Bill Allison Nailor, cab hire to and from district jail	6.00	
	Jurat	.25	
			$314.57
	Thomas B. Hardin:		
	For services and expenses as examiner from September 1, 1887, to September 30, 1887, dates inclusive, as follows:		
	For 30 days' services at $6 per day	180.00	
1.	Railroad fare from Oaks to Huron, Dak	5.45	
	From Bismarck to Oaks, Dak., on orders of transportation, Nos. 129 and 130		
	Breakfast and dinner at Huron, D. T	1.00	
	Railroad fare, Huron, D. T., to Washington, D. C	36.50	
	Supper at Tracy, Minn	.50	
	Sleeping-car fare, Tracy, Minn., to Chicago, Ill	3.00	
2.	Breakfast at Sparta, Wis	.50	
	Dinner at Madison, Wis	.50	
	Supper at Chicago, Ill., in depot dining room	1.10	
	Pullman car fare, Chicago, Ill., to Pittsburgh, Pa	2.50	
3.	Breakfast at Crestline, Ohio	.75	
	Bus fare, depot to hotel, Pittsburgh, Pa	.25	
	Dinner at Pittsburgh, Pa	1.00	
	Pullman car fare Pittsburgh, Pa., to Washington, D. C.	2.00	
	Bus fare, hotel to depot, Pittsburgh, Pa	.25	
	Supper on train, buffet car	.60	
4.	Cab fare, depot to house, Washington, D. C	.50	
11.	Cab fare, house to depot, Washington, D. C. (late at night)	.70	
	Railroad fare, Washington, D. C., to Spartanburgh, S. C.	15.55	
	Pullman car fare, Washington, D. C., to Spartanburgh, S. C	3.00	
12.	Breakfast at Danville, Va	.75	
	Dinner at Charlotte, N. C	.75	
	Railroad fare, Spartanburgh, S. C., to Tryon City, N. C	1.10	
	Transportation of baggage, depot to hotel, Tryon City, N. C	.25	
13.	Dinner at Columbus, N. C	.25	
14.	Two days' board and lodging, at Tryon, N. C., voucher 1	4.00	
	Transportation of baggage, hotel to depot, Tryon City, N. C	.25	
	Railroad fare, Tryon City, N. C., to Asheville, N. C	1.90	
	Transportation, depot to hotel, Asheville, N. C	.50	
19.	Four and three-quarters days' board and lodging, Asheville, N. C., voucher 2	16.60	
	Transportation, self and baggage, hotel to depot, Asheville, N. C	.50	
	Railroad fare, Asheville, N. C., to Charleston, N. C	2.80	
	Dinner at Webster, N. C	.50	
	Railroad fare, Charleston, N. C., to Jarrett's, N. C	1.50	
20.	Three-quarters of a day's board and lodging, at Jarrett's, N. C., voucher 3	.75	
	Dinner at Valleytown, N. C	.25	
21.	Team hire, official business, voucher 4	2.00	
22.	Dinner for self and driver, voucher 5	.75	
23.	Dinner for self and driver, and feed for horses, voucher 6.	.75	
24.	One day's board and lodging, voucher 7	1.00	
26.	Dinner and horse feed (Mr. Combs left home before I could get voucher)	.30	
27.	Stage fare, Jarrett's to Murphy, N. C., voucher 8	3.00	
29.	Dinner, self and guide, and feed for horses, voucher 9	.50	
	Hire of guide 5 days, vou. 10	5.00	
30.	Team hire, official business, vou. 11	2.00	
	Hire of saddle horse, official business 5 days, vou. 12	5.00	

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1887.	Thomas B. Hardin—Continued.		
Sept. 30.	Board and lodging, Cottage Park hotel, $1 per day, vou. 13	$8.50	
	Jurat to account	.25	
			$317.35
	D. Ira Baker:		
	For services and expenses as examiner, from Sept. 1, 1887, to Sept. 30, 1887, dates inclusive, as follows:		
	For 30 days' services, at $8 per day	240.00	
20.	Self and baggage to depot for Jersey City, N. J	.75	
	Railroad fare, Washington, D. C., to Jersey City, N. J	6.50	
	Sleeper, Washington, D. C., to Jersey City, N. J	2.00	
21.	Self and baggage to hotel, Jersey City, N. J	.50	
	Breakfast, Taylor's Hotel, Jersey City, N. J	.90	
	Dinner, Hoboken, N. J., restaurant	1.00	
	Supper, Jersey City, restaurant	.75	
22.	Breakfast, Jersey City	.65	
	Dinner, Jersey City	.95	
	Supper, Jersey City	.75	
23.	Breakfast, Jersey City	.90	
	Railroad fare to Newark, N. J	.15	
	Street-car fare in Newark, N. J	.20	
	Dinner in Newark, N. J	1.00	
	Railroad fare, Newark to Jersey City	.15	
	Supper, "Taylor's," Jersey City	.80	
24.	Breakfast, "Taylor's," Jersey City	.75	
	Dinner, restaurant, Jersey City	1.00	
	Supper, "Taylor's," Jersey City	.75	
25.	Breakfast, "Taylor's," Jersey City	.75	
	Dinner, restaurant, Jersey City	1.00	
	Supper, "Taylor's," Jersey City	.75	
26.	Breakfast, "Taylor's," Jersey City	.75	
	Railroad fare to Newark, from Jersey City	.15	
	Street-car fare in Newark	.35	
	Railroad fare, Newark to Jersey City, N. J	.15	
	Street-car fare, Jersey City to Hoboken, N. J	.10	
	Street-car fare in Hoboken	.10	
	Dinner at Hoboken	.85	
	Street-car fare, Hoboken to Jersey City	.10	
	Supper, restaurant, Jersey City	.75	
27.	Breakfast, "Taylor's," Jersey City	.75	
	Dinner, restaurant, Jersey City	1.00	
	Supper, "Taylor's," Jersey City	.75	
28.	Breakfast, "Taylor's," Jersey City	.75	
	Street-car fare to Hoboken, N. J	.15	
	Street-car fare in Hoboken, N. J	.10	
	Street-car fare Hoboken to Jersey City	.10	
	Dinner, restaurant, Jersey City	1.00	
	Supper, restaurant, Jersey City	.75	
29.	Breakfast, "Taylor's," Jersey City	.75	
	Dinner, restaurant, Jersey City	1.00	
	Supper, restaurant, Jersey City	.75	
30.	Breakfast, "Taylor's," Jersey City	.65	
	Railroad fare, Jersey City to New Brunswick, N. J	1.40	
	Street-car fare in New Brunswick, N. J	.25	
	Dinner, New Brunswick	.85	
	Railroad fare, New Brunswick to Jersey City	1.40	
	Supper, "Taylor's," Jersey City	1.15	
	Bill, "Taylor's," room rent, 10 days, at $1.50 per day, vou. 1	15.00	
	Affidavit to account	.25	
			295.05
	David A. Fisher:		
	For services and expenses as examiner, Department of Justice, from Sept. 1, 1887, to Sept. 30, 1887, dates inclusive, as follows:		
	For 30 days' services, at $8 per day	240.00	
Oct. 5.	Railroad fare, Washington, D. C., to Greensboro, N. C	9.45	
	Sleeping-car fare, Washington, D. C., to Greensboro, N. C.	2.00	
	Transferring baggage, hotel to depot, Washington, D. C.	.25	

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1887.	David A. Fisher—Continued.		
Oct. 6.	Breakfast at Danville, Va	$0.75	
	Transferring baggage, depot to hotel, Greensboro, N. C.	.25	
9.	Hotel, Greensboro, N. C., voucher 1	6.00	
	Railroad fare, Greensboro, N. C., to Spartanburgh, S. C.	6.45	
	Sleeping-car fare Greensboro, N. C., to Spartanburgh	.75	
	Dinner at Charlotte, N C	.75	
	Railroad fare Spartanburgh to Tryon City, N. C	1.10	
	Transferring trunk, depot to hotel, Tryon City, N. C	.25	
13.	Livery hire, to go to Columbus from Tryon City, N. C., and return, voucher 2	1.50	
	Dinner at Columbus, S. C	.25	
14.	Express on box official papers, Greensboro to Tryon City, voucher 3	3.00	
	Transferring box official papers, depot to hotel, Tryon City	.25	
26.	Dinner at Mill Springs, N. C	.25	
	Supper at McAboy's, N. C	.50	
	Hire of team and wagon, one day, voucher 4	2.00	
29.	Express on box official papers from Tryon City to Greensboro, N. C., voucher 5	2.65	
	Hotel, Tryon City, N. C., voucher 6	20.00	
	Transferring baggage, hotel to depot Tryon City, N. C.	.25	
	Railroad fare, Tryon City to Asheville, N. C	1.90	
	Bus fare, depot to hotel, Asheville, N. C	.25	
1.	Hotel, Asheville, N. C. (I paid at the rate of $4 per day for the reason that that was the transient rate), voucher 7	6.00	
	Juret to account	.25	
			$307.05
	J. Monroe Heiskell:		
	For services and expenses as examiner, Department of Justice, from October 1, 1887, to October 31, 1887, dates inclusive, as follows:		
31.	For 31 days' services, at $8 per day	248.00	
9.	Baggage and self to depot, Baltimore	1.00	
	Railroad fare, Baltimore to Hartford, Conn	7.50	
	Sleeper, Baltimore to New York City	2.00	
	Supper, en route	.90	
10.	Baggage and self through New York from ferry to New York and New England depot	1.25	
	Breakfast, en route	1.00	
	Dinner at Hartford, Conn	1.00	
	Parlor car, New York to Hartford, Conn	.75	
17.	Fare to Greenwich and return to Hartford	3.30	
	Parlor car, both going and returning	1.00	
	Dinner 75 cents, supper 75 cents	1.50	
19.	Railroad fare, New York from Hartford and return to Hartford	4.40	
	Parlor car, both ways	1.50	
	Self to depot, going	.50	
	Breakfast 75 cents, dinner $1.05	1.80	
	Supper $1, lodgings $1.50, voucher 1	2.50	
20.	Breakfast 95 cents, dinner $1.15, supper 85 cents	2.95	
	From depot to quarters, Hartford, returning	.50	
21.	Railroad fare to Boston and return to Hartford	5.50	
	Parlor car going and returning	2.00	
	Depot to hotel, Young's, Boston	.25	
	Supper, Young's, Boston	.90	
22.	Breakfast 95 cents, dinner $1.25, supper 85 cents, Young's Hotel	3.05	
	Lodging at Young's Hotel, voucher 2	1.00	
	To depot, returning to Hartford	.25	
25.	Merrill's Hartford, for room, voucher 3	13.25	
	Merrill's, for fires in room, voucher 4	6.50	
	Henblein's restaurant, for meals, voucher 5	31.75	
	Baggage and self to depot, returning to Washington, D. C	.75	
	Railroad fare, Hartford to Washington, D. C	9.45	
	Sleeper, Hartford to Baltimore, Md	2.50	
	Breakfast en route, Baltimore, Md	1.00	

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1887.		J. Monroe Heiskell—Continued.	
Oct.	25.	Baggage and self to residence	$1.00
		Street-car fare, Hartford, 55 cents; street car fare, New York, 60 cents; street-car fare, Boston, 30 cents	1.45
		Jurat to this account	.25
			$364.20
		David A. Fisher:	
		For services and expenses as examiner, Department of Justice, from Oct. 1, 1887, to Oct. 31, 1887, dates inclusive, as follows:	
	31.	For 31 days' services at $8 per day	248.00
	2.	Hotel, Asheville, N. C., vou. 1	3.00
	3.	Hotel, Asheville, N. C. (spent Oct. 2 away from hotel), vou. 2	2.00
		Bus fare, hotel to depot, Asheville, N. C	.25
		Railroad fare, Asheville to Jarretts, N. C	4.00
		Dinner at Webster, N. C	.50
	4.	Hotel at Jarretts, N. C., vou. 3	.75
		Stage fare, Jarretts to Murphy, N. C	3.00
		Dinner at Valleytown, N. C	.25
	20.	Hotel, Murphy, N. C., vou. 4	7.75
		Livery hire of Herbert, Murphy, N. C., vou. 5	4.00
		Livery hire of Abbott, Murphy, N. C., vou. 6	1.00
		Livery hire of Cooper, $2; transferring trunk from Jarretts to Murphy, N. C., Oct. 5, 1887, $1.50; vou. 7	3.50
	21.	Hotel, Murphy, N. C., vou. 8	1.75
		Stage fare, self and baggage, Murphy to Jarretts, N. C., vou. 9	3.00
		Dinner at Valleytown, N. C	.25
	22.	Hotel, Jarretts, N. C., vou. 10	.75
		Railroad fare, Jarretts to Webster, N. C	2.05
		Dinner at Webster Station, N. C	.50
	25.	Hotel at Webster, N. C., vou. 11	4.15
		Stage fare, self and baggage, Webster Station to Webster, N. C. and return	1.50
		Railroad fare, Webster Station to Asheville, N. C	2.10
		Dinner at Balsam, N. C	.50
		Bus fare, depot to hotel, Asheville, N. C	.25
		Transferring baggage, Asheville, N. C	.25
	27.	Hotel, Asheville, N. C., vou. 12	6.12
		Bus fare, hotel to depot, Asheville, N. C	.25
		Baggage transfer, Asheville, N. C	.25
		Railroad fare, Asheville to Greensboro', N. C	7.75
		Sleeping car fare, Asheville to Salisbury, N. C	.75
		Dinner on buffet car	.70
		Supper at Salisbury, N. C	.50
	31.	Hotel and fire, Greensboro', N. C. (fire was necessary—was taking depositions in my room; weather wet and cold) vou. 13	10.00
		Railroad fare, Greensboro' to Washington, D. C	9.45
		Sleeping car, Greensboro' to Washington, D. C	2.00
		Jurat to account	.25
			333.07
		Frank Strong:	
		For services and expenses as general agent, Department of Justice, from October 1, 1887, to October 31, 1887, dates inclusive, as follows:	
	31.	For 31 days' services at $10 per day	310.00
		Bill Western Union Telegraph Company for September, 1887, vou	4.82
		Jurat	.25
			315.07
		James W. Nightingale:	
		For services and expenses as examiner, Department of Justice, from October 1, 1887, to October 31, 1887, dates inclusive, as follows:	
	31.	For 31 days' services, at $8 per day	248.00
	16.	Conveyance and baggage, residence to depot, Washington, D. C	.75
		Railroad fare, Washington, D. C., to Indianapolis, Ind.	16.00

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1887.	James W. Nightingale—Continued.		
Oct. 16.	Sleeping-car, Washington, D. C., to Indianapolis, Ind	$4.50	
17.	Breakfast, Pittsburgh, Pa	.75	
	Dinner, Columbus, Ohio	.75	
	Supper on train	.85	
31.	Room and board, New-Denison Hotel, Indianapolis, Ind., to and including 31st, 14¼ days, voucher 1	44.25	
	Jurat	.25	
17.	Conveyance, self and baggage, depot to hotel, Indianapolis, Ind	.50	
			$316.60
	D. Ira Baker:		
	For services and expenses as examiner, Department of Justice, from October 1, 1887, to October 31, 1887, dates inclusive, as follows:		
31.	For 31 days' services, at $8 per day	248.00	
1.	Breakfast, Taylor's Hotel, Jersey City	.85	
	Dinner, Taylor's Hotel, Jersey City	1.15	
	Railroad fare, Jersey City to Newark and return	.30	
	Street-car fare in Newark	.20	
	Supper at restaurant, in Newark	.75	
2.	Breakfast, Taylor's Hotel, Jersey City	.85	
	Dinner at Taylor's Hotel, Jersey City	1.05	
	Supper at O'Neil's restaurant	.90	
3.	Breakfast, Taylor's Hotel, Jersey City	.75	
	Dinner, Taylor's Hotel, Jersey City	.95	
	Railroad fare to Newark and return	.30	
	Street-car fare, Newark	.10	
	Supper at restaurant, Newark	1.00	
	Street-car fare, Jersey City to Hoboken and return	.30	
4.	Breakfast, Taylor's Hotel, Jersey City	.90	
	Dinner, O'Neil's restaurant	1.00	
	Supper, Taylor's Hotel, Jersey City	1.00	
5.	Breakfast, Taylor's Hotel, Jersey City	.85	
	Railroad fare to New Brunswick, N. J	1.40	
	Street-car fare, New Brunswick, N. J	.25	
	Dinner at New Brunswick, N. J	1.15	
	Railroad fare to Jersey City from New Brunswick	1.40	
	Supper, Jersey City, Taylor's Hotel	.80	
6.	Breakfast, Jersey City, Taylor's Hotel	.85	
	Dinner, Jersey City, O'Neil's restaurant	1.00	
	Supper, Jersey City, Taylor's Hotel	.95	
7.	Breakfast, Jersey City, Taylor's Hotel	.80	
	Railroad fare, Jersey City to Newark and return	.30	
	Street-car fare in Newark	.20	
	Dinner at restaurant, Newark	.85	
	Supper, Taylor's Hotel, Jersey City	1.00	
8.	Breakfast, Taylor's Hotel, Jersey City	.85	
	Dinner, Purcell's restaurant	1.00	
	Supper at Taylor's Hotel, Jersey City	.95	
9.	Breakfast, Taylor's Hotel, Jersey City	.95	
	Dinner at O'Neil's restaurant	1.00	
	Supper at O'Neil's restaurant	1,00	
10.	Breakfast, Taylor's Hotel, Jersey City	.75	
	Railroad fare to New Brunswick, N. J	1.40	
	Street-car fare, New Brunswick, N. J	.20	
	Dinner at New Brunswick, N. J	1.00	
	Railroad fare from New Brunswick to Jersey City	1.40	
	Supper, Purcell's restaurant	1.00	
11.	Breakfast, Taylor's Hotel, Jersey City	.90	
	Railroad fare to Newark and return	.30	
	Street-car fare, Newark	.30	
	Dinner at Taylor's Hotel, Jersey City	1.25	
	Street-car fare, Jersey City to Hoboken, and return	.30	
	Supper at Taylor's Hotel, Jersey City	1.25	
12.	Breakfast, Taylor's Hotel, Jersey City	.85	
	Dinner, Taylor's Hotel, Jersey City	1.00	
	Supper, Taylor's Hotel, Jersey City	.75	
	Bill at Taylor's Hotel, Jersey City, 11 days for room, $1.50 per day, voucher 1 (also contains charges for meals paid)	16.50	

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1887. D. Ira Baker—Continued.

Oct.	12.	Self and luggage to depot	$1.00	
		Railroad fare to Trenton	2.45	
		Self and luggage to Hotel Windsor, Trenton	.75	
	13.	Street-car fare, Trenton	.20	
	14.	Street-car fare, Chambersburg	.30	
	15.	Street-car fare, Trenton	.15	
	17.	Street-car fare, Trenton suburbs	.25	
	20.	Railroad fare to Newark and return, and street car fare.		
		Dinner at Newark	.75	
		Street-car fare, Newark	.20	
	22.	Railroad and street-car fare to New Brunswick and Jersey City	2.30	
		Dinner at Newark	1.00	
	28.	Breakfast, Taylor's Hotel, Jersey City	.80	
		Dinner, Taylor's Hotel, Jersey City	1.20	
		Supper, Taylor's Hotel, Jersey City	.85	
	24.	Breakfast, Taylor's Hotel, Jersey City	.75	
		Dinner, Taylor's Hotel, Jersey City	1.00	
		Hotel bill, Taylor's Hotel, Jersey City, 2 days at $1.50 per day (also containing charges for meals) voucher 2	3.00	
	24.	Railroad fare, Jersey City to Trenton	2.25	
		Supper at Newark (stopped en route to Trenton)	.75	
	26.	Street-car fare, Trenton, to depot for Camden	.05	
		Railroad fare, Trenton to Camden	.80	
		Dinner at Camden	.85	
		Supper at Camden	.75	
		Railroad fare, Camden to Trenton	.80	
		Street-car fare, railroad depot, Trenton, to hotel	.05	
	29.	Street-car fare, Trenton, to railroad depot for Jersey City and Newark	.05	
		Railroad, fare to Jersey City and Newark	2.25	
		Dinner at Jersey City (Taylor's)	1.00	
		Supper at Jersey City (Taylor's)	.65	
	30.	Breakfast at Jersey City (Taylor's)	.50	
		Dinner at Jersey City (Taylor's)	.75	
		Supper at Jersey City (Taylor's)	.55	
	31.	Breakfast at Jersey City (Taylor's)	.65	
		2 days' bill at Jersey City (Taylor's), voucher 3	3.00	
		Railroad fare, Jersey City to Trenton (stopped at Newark, engagement with district attorney)	2.25	
		Street-car fare in Newark	.20	
		Dinner at Newark	.75	
		Street-car fare, Trenton, depot to hotel	.05	
		Hotel bill to date, 19 days, at $12 per week, voucher 4	32.60	
		Affidavit to account	.25	
				$375.80

Thomas B. Hardin:

For services and expenses as examiner, from Oct. 1, 1887, to Oct. 31, 1887, dates inclusive, as follows:

31.	For 31 days' services, at $6 per day	186.00	
1.	Dinner at residence of J. Comb, Cherokee County, N. C., voucher 1	.30	
3.	Dinner at railroad camp, Kilpatrick trestle	.10	
	1 quire legal-cap paper, voucher 2	.25	
6.	Dinner for self and Examiner Fisher and feed for horses, vou., 3	.50	
8.	Dinner, vou. 4	.50	
10.	Dinner, vou. 5	.50	
	For services of guide, vou. 6	.50	
11.	Dinner, vou. 7	.50	
12.	Dinner, vou. 8	.75	
	For services of guide, vou. 9	1.50	
13.	For services of guide, vou. 10	.50	
14.	Dinner, vou. 11	.50	
16.	Services of guide, vou. 12	1.50	
20.	Use of saddle horse, vou. 13	10.00	
21.	Sixteen days' board and lodging at Murphy, Cherokee Co., N. C., vou. 15	16.25	
	1¼ days' board and lodging at Murphy, Cherokee Co., N. C., vou. 14	1.75	

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1887.	Thomas B. Hardin—Continued.		
Oct. 21.	Dinner at Valleytown, N. C.	$0.25	
	Transporation of self and baggage, Murphy to Jarrett's Station, N. C., vou. 16	3.00	
22.	Supper, lodging, and breakfast, Jarrett's Station, N. C., vou. 17	.75	
	Railroad fare, Jarrett's Station to Webster Station, N. C.	2.05	
	Dinner at Webster Station, N. C	.50	
25.	2¼ days' board and lodging at Webster, N. C., vou. 18.	4.15	
	Stage fare, Webster Station to Webster and return	1.50	
	Railroad fare, Webster Station to Ashville, N. C	2.10	
	Dinner at Balsam, N. C	.50	
	Transportation, self and baggage, depot to hotel, Asheville, N. C	.50	
27.	1¼ days' board and lodging at Asheville, N. C., vou. 19	6.12	
	Transportation self and baggage, hotel to depot, Asheville, N. C	.50	
	Railroad fare, Asheville to Greensboro, N. C	7.75	
	Parlor-car fare, Asheville to Salisbury, N. C	.75	
	Dinner and buffet car	.70	
	Supper at Salisbury, N. C	.50	
	Transportation of baggage, depot to hotel, Greensboro, N. C	.05	
31.	4 days' board and lodging, Greensboro, N. C., vou. 20	8.00	
	Railroad fare, Greensboro, N. C., Washington, D. C	9.45	
	Sleeping-car fare, Greensboro, N. C., to Washington, D. C	2.00	
Nov. 1.	Transportation, self and baggage, depot to residence, Washington, D. C	.60	
	Jurat to account	.25	
			$273.87
	Leigh Chalmers:		
	For services and expenses as examiner, Department of Justice, from October 1, 1887, to October 31, 1887, dates inclusive, as follows:		
Oct. 31.	For 31 days' services, at $8 per day	248.00	
8.	Railroad ticket from Washington, D. C., to Council Bluffs, Iowa	39.25	
	Sleeper from Washington, D. C., to Chicago	5.00	
	Self and baggage, residence to depot	.50	
	Dinner on train	.75	
	Supper at Grafton	.75	
9.	Breakfast on train	.75	
	Sleeper from Chicago to Council Bluffs, Iowa	3.00	
	Dinner on train	.75	
	Supper on train	.75	
10.	Breakfast on train	.75	
	Railroad fare, Council Bluffs to Ogden, Utah, transportation ticket No. 181.		
	Depot to hotel in Omaha	.50	
	Sleeper from Omaha to San Francisco	14.00	
	Hotel bill at Omaha, voucher 1	1.50	
	Hotel to depot at Omaha	.50	
	Supper at depot	.75	
11.	Breakfast at North Platte	.75	
	Dinner at Sidney	.75	
	Supper at Cheyenne	.75	
12.	Breakfast at Greene River	.75	
	Dinner at Evanston	.75	
	Supper at Ogden	.75	
	Railroad fare, Ogden, Utah, to San Francisco, Cal., transportation ticket No. 182.		
	Handling baggage at Ogden	.25	
13.	Breakfast at Elk	.75	
	Dinner at Humboldt	.75	
	Supper at Reno	.75	
14.	Breakfast at Stockton	.75	
	Self from ferry to hotel at San Francisco	.50	
	Dinner, 80 cents; supper, 75 cents; street-car fare 10 cents.	1.65	
15.	Breakfast	75	

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1887.		Leigh Chalmers—Continued.		
Oct.	15.	Hotel bill (Palace Hotel, San Francisco), vou. 2	$3.00	
		Transfer, self and baggage, hotel to room	.75	
		Street-car fare, 20 cents; supper, 75 cents	.95	
	16.	Breakfast, 90 cents; dinner, 70 cents; supper, 85 cents	2.45	
	17.	Breakfast, 95 cents; dinner, $1; supper, 80 cents; car fare 20 cents	2.95	
	18.	Breakfast, 90 cents; dinner, 80 cents; supper, 80 cents; car fare, 20 cents	2.70	
	19.	Breakfast, 95 cents; dinner, $1.05; supper, 85 cents; car fare, 20 cents	3.05	
	20.	Breakfast, 80 cents; dinner, 95 cents; supper, 90 cents; car fare, 20 cents	2.85	
	21.	Breakfast, 95 cents; dinner, $1; supper, 85 cents; car fare, 20 cents	3.00	
	22.	Breakfast, 95 cents; dinner, $1.05; supper, 85 cents; car fare, 20 cents	3.05	
	23.	Breakfast, 95 cents; dinner, 85 cents; supper, 80 cents	2.60	
	24.	Breakfast, 90 cents; dinner, $1; supper, 85 cents; car fare, 20 cents	2.95	
	25.	Breakfast, 95 cents; dinner, $1; supper, 75 cents; car fare, 20 cents	2.90	
	26.	Breakfast, 85 cents; dinner, 95 cents; supper, 80 cents; car fare, 20 cents	2.80	
	27.	Breakfast, 95 cents; dinner, $1; supper, 75 cents; car fare, 20 cents	2.90	
	28.	Breakfast, 90 cents; dinner, 95 cents	1.85	
		Self from room to ferry	.50	
		Railroad ticket from San Francisco to Santa Rosa	1.75	
	39.	Hotel bill at Santa Rosa, vou. 3	2.00	
		Railroad ticket, Santa Rosa to San Francisco	1.75	
		Self from ferry to room	.50	
		Supper	.95	
	30.	Breakfast, 90 cents; dinner, 95 cents; supper, 75 cents; car fare, 20 cents	2.80	
	31.	Breakfast, 90 cents; dinner, 95 cents	1.85	
		Room rent, vou. 4	16.00	
				$687.00
		Jas. W. Nightingale: For services and expenses as examiner, Department of Justice, from November 1, 1887, to November 30, 1887, dates inclusive, as follows:		
Nov.	30.	For 30 days' services, at $8 per day	240.00	
	21.	Board, New-Denison House, Indianapolis, Ind., 20½ days, vou. 1	66.50	
		Baggage and self to depot, Indianapolis, Ind	.50	
		Railroad fare, Indianapolis, Ind., to Washington, D. C.	16.00	
		Sleeping-car, Indianapolis, Ind., to Harrisburg, Pa	4.00	
		Supper, Richmond, Ind	.75	
	22.	Breakfast on train	.90	
		Dinner, Altoona, Pa	.75	
		Supper, Harrisburg, Pa	.75	
		Baggage and self, depot to residence, Washington, D. C.	.75	
		Jurat	.25	
				331.15
		Frank Strong: For services and expenses as general agent, Department of Justice, from November 1, 1887, to November 30, 1887, dates inclusive, as follows:		
	30.	For 30 days' service, at $10 per day	300.00	
		Bill for Western Union Telegraph Company for October, 1887, vou.	1.86	
		Jurat	.25	
				302.11
		Leigh Chalmers: For services and expenses as examiner, Department of Justice, from November 1, 1887, to November 30, 1887, dates inclusive, as follows:		
	30.	For 30 days' services, at $8 per day	240.00	

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1887. Leigh Chalmers—Continued.

Nov. 1.	Breakfast, 75 cents; dinner, 85 cents; supper, 90 cents; car fare, 20 cents	$2.70
2.	Breakfast, 65 cents; dinner, $1; supper, 75 cents; car fare, 20 cents	2.60
3.	Breakfast, 75 cents; dinner, 90 cents; supper, 85 cents; car fare, 20 cents	2.70
4.	Breakfast, 90 cents; dinner, 95 cents; supper, 75 cents; care fare, 15 cents	2.75
5.	Breakfast, 85 cents; dinner, 90 cents; supper, 75 cents; car fare, 25 cents	2.75
6.	Breakfast, 75 cents; supper, 80 cents	1.55
7.	Breakfast, 95 cents; dinner, 65 cents; supper, 85 cents; car fare, 20 cents	2.65
8.	Breakfast, 80 cents; dinner, 90 cents; supper, 85 cents; car fare, 20 cents	2.75
9.	Breakfast, 75 cents; dinner, 75 cents; supper, 80 cents; car fare, 20 cents	2.50
10.	Breakfast, 75 cents; dinner, 90 cents; supper, 80 cents; car fare, 10 cents	2.55
11.	Breakfast, 85 cents; dinner, 75 cents; supper, 95 cents; car fare, 20 cents	2.75
12.	Breakfast, 85 cents; dinner, 75 cents; supper, 90 cents; car fare, 20 cents	2.70
13.	Breakfast, 90 cents; dinner, 75 cents; supper, 75 cents; car fare, 10 cents	2.50
14.	Breakfast, 85 cents; dinner, 80 cents; supper, 75 cents; car fare, 20 cents	2.60
15.	Breakfast, 75 cents; dinner, 80 cents; supper, 85 cents; car fare, 20 cents	2.60
16.	Breakfast, 80 cents; dinner, 85 cents; supper, 80 cents; car fare, 25 cents	2.70
17.	Breakfast, 85 cents; dinner, 80 cents; supper, 75 cents	2.40
	Room rent, vou. 1	18.00
	Sleeper, S. F. to Los Angeles	2.50
	Self and baggage from room to depot	1.00
	Transportation ticket, No. 183, S. F. to Los Angeles	
18.	Breakfast at Mojave	.75
	Transportation of self from depot to hotel	.50
20.	Hotel bill, Los Angeles, St. Elmo Hotel, vou. 2	4.00
23.	Transportation ticket, No. 184, Los Angeles to El Paso	
24.	Hotel bill at Los Angeles, New United States Hotel, vou. 3	13.65
	Self and baggage to depot, $1.00; sleeper to El Paso, $5.00	6.00
	Dinner at Indio, 75 cents; supper at Yuma, 75 cents	1.50
25.	Hotel bill at Tucson (train delayed), vou. 4	2.00
26.	Breakfast at Bowie, 75 cents; dinner at Deming, 75 cents	1.50
	Self from depot to hotel, El Paso	.25
27.	Hotel bill at El Paso (had to stop at El Paso to get railroad ticket as transportation only extended to that point), vou. 5	2.25
	Railroad ticket, El Paso to Washington, D. C	56.25
	Sleeper, El Paso to Saint Louis, Mo	8.50
	Dinner, 75 cents; self and baggage to train, 50 cents	1.25
	Supper on train	.75
28.	Breakfast on train, 80 cents; dinner at Abilene, 75 cents	1.55
	Supper at Fort Worth	.75
29.	Breakfast, Texarkana, 75 cents; dinner, Little Rock, 75 cents; supper, 75 cents	2.25
30.	Saint Louis, 80 cents, dinner; Vincennes, 50 cents	1.30
	Parlor car, Saint Louis to Cincinnati	1.00
	Supper, Cincinnati	.75
	Sleeper, Cincinnati to Washington	3.00
	Jurat	.25
		$415.25

David A. Fisher:

For services and expenses as examiner, Department of Justice, from Nov. 1, 1887, to Nov. 30, 1887, dates inclusive, as follows:

30.	For 30 days' services, at $8 per day	240.00

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1887.	David A. Fisher—Continued.		
Nov. 1.	Bus to hotel, Washington, D. C	$0.25	
	Transferring baggage, depot to hotel, Washington, D. C.	.25	
21.	Railroad fare, Washington, D. C., to Springfield, Ill	20.75	
	Sleeper, Washington, D. C., to Indianapolis, Ind	4.50	
	Transferring baggage, hotel to depot, Washington, D. C.	.25	
22.	Breakfast at Pittsburgh, Pa	.75	
	Dinner at Columbus, Ohio	.75	
	Lunch at Richmond, Ind	.60	
23.	Bus fare, depot to hotel, Springfield, Ill	.25	
	Transferring baggage to hotel, Springfield, Ill	.25	
30.	Hotel, Springfield, Ill. (see note 1), vou. 1	26.50	
30.	Jurat to account	.25	
			$295.35

[NOTE 1.—Because of excessive cold weather fires were necessary.]

	Thomas B. Hardin:		
	For services and expenses as examiner, from Nov. 1, 1887, to Nov. 30, 1887, dates inclusive, as follows:		
30.	For 30 days' services, at $6 per day	180.00	
19.	Transportation of self and baggage, residence to depot, Washington, D. C	.85	
	Railroad fare, Washington, D. C., to Oxford, Miss	23.75	
	Sleeping-car fare, Washington, D. C., to Grand Junction, Tenn	6.00	
	Supper on buffet-car	.85	
20.	Breakfast, Bristol, Tenn., 50 cents; dinner, Knoxville, 75 cents; supper, buffet-car, 60 cents	1.85	
21.	Breakfast, Grand Junction, Tenn	.50	
	Sleeping-car fare, Grand Junction, Tenn., to Oxford, Miss.	.25	
	Transportation, self and baggage, depot to hotel, Oxford, Miss	.50	
30.	Board and lodging, McKie House, Oxford, Miss., 9 days, at $1.50 per day, vou. 1	13.50	
	Jurat to account	.25	
			228.30
	Andrew L. Drummond:		
	For services and expenses as special agent, from Nov. 7, 1887, to Nov. 30, 1887, dates inclusive, as follows:		
	For 24 days' services, at $7 per day	168.00	
	Transportation:		
7.	Railroad fare from New York City to Cincinnati, Ohio, via Pennsylvania R. R. (limited express)	24.00	
19.	Railroad fare from Cincinnati, Ohio, to Chicago, Ill., via P., C. and St. L. R. R	8.80	
26.	Railroad fare from Chicago, Ill., to Cincinnati, Ohio, via P., C. and St. L. R. R	8.80	
	Subsistence:		
7.	Three-quarters of a day en route to Cincinnati, Ohio	2.25	
8–19.	Both days inclusive (12 days), $3 per day, in Cincinnati, Ohio	36.00	
20–26.	Both days inclusive (7 days), $3 per day, in Chicago, Ill.	21.00	
27–30.	Both days inclusive (4 days), $3 per day, in Cincinnati, Ohio	12.00	
	Incidentals:		
5.	Telegram from A. L. Drummond, New York City, to E. M. Watson, Washington, D. C	.22	
7.	Paid for cab to take myself and trunk from my home to depot in New York City—no other sure means of getting it there in time for train—not possible to obtain voucher	1.50	
19.	Sleeping-car fare from Cincinnati, Ohio, to Chicago, Ill., via P., C. and St. L. R. R	2.00	
26.	Sleeping-car fare from Chicago, Ill., to Cincinnati, Ohio, via P., C. and St. L. R. R	2.00	
7, 19, 29.	Porterage on sleeping-cars, 25 cents each	*.75	
21.	Telegram from A. L. Drummond, Chicago, Ill., to Frank Strong, Washington, D. C	.26	

*Disallowed.

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1887.	Andrew L. Drummond—Continued.		
Nov. 22.	Cab-hire in Chicago, Ill., absolutely necessary in my work	$0.75	
23.	Telegram from A. L. Drummond, Chicago, Ill., to James M. Ewing, Washington, D. C	.31	
	Cab-hire in Chicago, Ill., absolutely necessary in my work	.50	
	Cash paid Miss B. Schottler, clerk, No. 115 Dearborn street, Chicago, Ill., for making copies of accounts as they appear on the books of W. S. Crosby & Co., of Chicago, Ill		
	With Wilshire, Eckert & Co., and J. W. Wilshire, of Cincinnati, Ohio, to be used on the trial of E. L. Harper at Cincinnati, Ohio, see vou. "A"	2.00	
25.	Telegram from Chicago, Ill., to superintendent of boxes, post-office, Cincinnati, Ohio, regarding the holding of my mail (from A. L. Drummond)	.24	
26.	Telegram from Chicago, Ill., to William B. Burnet, Cincinnati, Ohio (from A. L. Drummond)	.22	
	Cab in Chicago, Ill., taken in order to make train	.50	
27.	Telegram from A. L. Drummond, Cincinnati, Ohio, to J. E. Zemblin, Chicago, Ill., by order of district attorney	.50	
30.	Postage actually paid during month	1.18	
	Jurat fee for this account	.25	
		294.03	
	By disallowance as above	.75	
			$293.28
	D. Ira Baker:		
	For services and expenses as examiner, Department of Justice from November 1, 1887, to November 30, 1887, dates inclusive, as follows:		
30.	For 30 days' services, at $8 per day	240.00	
3.	Street-car fare, depot for Cape May	.05	
	Railroad fare to Cape May, from Trenton, N. J	3.30	
	Dinner at Cape May restaurant	1.00	
	Supper at Cape May restaurant	.75	
	Railroad fare, Cape May to Trenton, N. J	3.30	
	Street-car fare Trenton depot to hotel	.05	
5.	Street-car fare, Trenton	.20	
9.	Street-car fare to Trenton depot for Millville	.05	
	Railroad fare to Millville, N. J	2.45	
	Dinner at Millville restaurant	.75	
	Supper at Millville restaurant	.75	
	Railroad fare, Millville to Trenton	2.45	
	Street-car fare, Trenton depot to hotel	.05	
12.	Street-car fare to Camden and Philadelphia	.05	
	Railroad fare to Camden and Philadelphia	1.30	
	Street-car fare in Camden	.10	
	Dinner at Camden restaurant	1.00	
	Ferriage to Philadelphia	.03	
	Street-car fare, Philadelphia	.20	
	Supper in Philadelphia, Hotel La Fayette	1.00	
	Street-car fare Philadelphia to R. R. depot	.05	
	Railroad fare, Philadelphia to Trenton	1.30	
	Street-car fare, Trenton depot to hotel	.05	
14.	Street-car fare to depot for New Brunswick	.05	
	Railroad fare, Trenton to New Brunswick	1.27	
	Dinner at New Brunswick	1.00	
	Railroad fare, New Brunswick to Trenton	1.27	
	Street-car fare, depot, Trenton, to hotel	.05	
17.	Street-car fare to depot for Paterson and Hackensack	.05	
	Railroad fare, Trenton to Paterson and Hackensack	2.75	
	Street-car fare in Hackensack	.20	
	Dinner at Hackensack restaurant	1.00	
	Street-car fare in Hackensack to depot	.05	
	Street-car fare in Paterson	.25	
	Supper in Paterson	1.05	
	Street-car fare in Paterson to depot	.05	

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1887.		D. Ira Baker—Continued.		
Nov.	17.	Railroad fare, Paterson to Trenton, N. J	$2.75	
		Street-car fare, Trenton, depot to hotel	.05	
	21.	Street-car fare, Trenton, depot for New Brunswick	.05	
		Railroad fare, Trenton to New Brunswick	1.27	
		Dinner at hotel, New Brunswick	1.00	
		Supper at hotel, New Brunswick	.75	
		Railroad fare, New Brunswick to Trenton, N. J	1.27	
		Street-car fare, Trenton, depot to hotel	.05	
	23.	Street-car fare to depot for Atlantic City, N. J	.05	
		Railroad fare, Trenton to Atlantic City, N. J	2.30	
		Dinner at Atlantic City	1.00	
		Supper at Atlantic City	.75	
		Railroad fare, Atlantic City to Trenton, N. J	2.30	
		Street-car fare, depot to hotel, Trenton, N. J	.05	
	29.	Street-car fare, depot for New Brunswick	.05	
		Railroad fare to New Brunswick	1.27	
		Dinner at New Brunswick	1.00	
		Railroad fare, New Brunswick to Trenton, N. J	1.27	
		Street-car fare, Trenton, depot to hotel	.05	
	30.	Bill at Hotel Windsor, Trenton, Nov. 1 to Nov. 30 inclusive, 4 weeks and 2 days at $12 per week, vou. 1	51.43	
		Affidavit to account	25	
				$338.23
		J. Monroe Heiskell:		
		For services and expenses as examiner, Department of Justice from Nov 1, 1887, to Nov. 30, 1887, dates inclusive, as follows:		
		For 30 days' services, at $8 per day	240.00	
	8.	Baggage and self to depot, Baltimore	1.00	
		Ticket, Baltimore to Saint Louis	21.00	
		Pullman car through	6.00	
		Breakfast $1 (en route) dinner $1, supper, 85 cents	2.85	
	9.	Breakfast 90 cents, (en route), dinner $1, supper 85 cents	2.75	
	10.	Breakfast, Saint Louis	1.00	
		Self to hotel, Saint Louis	.75	
	13.	Cab to see defendants	1.00	
	20.	Cab to see defendants	1,00	
	26.	Memorandum book, vou. 1	.50	
	27.	To depot en route to Jefferson City	.50	
		To Jefferson City and return	6.75	
		Breakfast 75 cents, dinner $1 supper 75 cents, at Jefferson City	2.50	
		Sleeper to Saint Louis returning	2.00	
	28.	Breakfast on arrival	.75	
	30.	Bill at Planter's Hotel, vou. 2	84.40	
		Car fare from Nov. 9 to 30, inclusive	1.65	
		Jurat to account	.25	
				376.65
		Leigh Chalmers:		
		For services and expenses as examiner, Department of Justice, from December 1, 1887, to December 31, 1887, dates inclusive, as follows:		
Dec.	31.	For 31 days' services, at $8 per day	248.00	
	1.	Breakfast at Cumberland, W. Va	.75	
		Self and baggage from depot to residence	.50	
		Jurat	.25	
				249.50
		D. Ira Baker:		
		For services and expenses as examiner, Department of Justice, from December 1, 1887, to December 31, 1887, dates inclusive, as follows:		
	31.	For 31 days' services, at $8 per day	248.00	
	9.	Street-car fare at Trenton to railroad depot for Belvidere	.05	
		Railroad fare, Trenton to Belvidere, N. J	2.44	
		Dinner at Belvidere $1, supper at Belvidere 75 cents	1.75	
		Lodging at Belvidere	*1.50	

* The reason why no voucher is furnished for this item is because there was no person at the hotel in the early morning who could give me bill and receipt, and I was compelled to come away without it.

D. IRA BAKER.

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1887.	D. Ira Baker—Continued.		
Dec. 10.	Railroad fare, Belvidere to Trenton	$2.44	
	Breakfast en route	.75	
	Street-car fare to hotel, Trenton	.10	
	Hotel bill, "Hotel Windsor," voucher 1	15.43	
	Self and luggage to railroad depot	1.00	
	Railroad, Flemington and Somerville	1.56	
	Dinner at Somerville	1.00	
	Supper at Flemington	1.00	
	Railroad fare to Jersey City	3.75	
11.	Bill at Taylor's Hotel, Jersey City, voucher 2	3.80	
	Railroad fare, Jersey City to Washington, D. C	6.50	
	Sleeper, Jersey City to Washington, D. C	2.00	
	Self and luggage to hotel	1.00	
	Affidavit to account	.25	
			$294.32
	Thomas B. Hardin:		
	For services and expenses as examiner, Department of Justice, from December 1, 1887 to December 31, 1887, dates inclusive, as follows:		
31.	For 31 days' services, at $6 per day	186.00	
15.	15 days' board and lodging at Oxford, Miss., vou. 1	22.50	
	Transportation self and luggage, hotel to depot, Oxford, Miss	.25	
	Railroad fare, Oxford to Water Valley, Miss	.50	
16.	1 day's board and lodging at Water Valley, Miss., vou. 2	2.00	
	Transportation of luggage to and from hotel, Water Valley	.25	
	Railroad fare, Water Valley to Kosciusko, Miss	3.10	
	Pullman-car fare, Water Valley to Durant, Miss	.50	
	Supper on train	.80	
17.	One-half day's board and lodging at Durant, Miss., vou. 3	1.25	
	Transportation self and luggage, depot to hotel, Kosciusko, Miss	.50	
	Three-fourths day's board and lodging, Kosciusko, vou. 4	1.50	
	Transportation self and luggage, hotel to depot Kosciusko	.50	
	Railroad fare, Kosciusko to Aberdeen, Miss	2.65	
	Supper at Starkville, Miss	.50	
	Transportation self and luggage, depot to hotel, Aberdeen	.50	
23.	6¼ days' board and lodging, Aberdeen, Miss., vou. 5	7.80	
24.	Transportation self and luggage, hotel to depot, Aberdeen	.50	
	Railroad fare, Aberdeen to Tupelo, Miss	1.40	
	Railroad fare, Tupelo to Holly Springs, Miss	1.80	
	Railroad fare, Holly Springs to Oxford, Miss	.85	
	Transportation luggage, depot to hotel, Oxford	.25	
26.	1¾ days' board and lodging, Oxford, Miss., vou. 6	2.50	
	Railroad fare, Oxford, Miss., to Washington, D. C	23.75	
	Pullman-car fare, Oxford, Miss., to Grand Junction, Tenn.	.50	
	Breakfast, Holly Springs, Miss	.75	
	Transportation luggage, hotel to depot, Oxford, Miss	.25	
	Parlor-car fare, Grand Junction to Chattanooga, Tenn	1.00	
	Dinner, Iuka, Miss	.50	
	Supper, Stevenson, Ala	.50	
	Pullman-car fare, Chattanooga to Washington, D. C	4.00	
27.	Breakfast on train	.60	
	Dinner, Lynchburgh, Va	.75	
	Supper on train	.70	
	Transportation self and baggage, depot to house, Washington, D. C	.85	
	Jurat to account	.25	272.80
	Frank Strong:		
	For services and expenses as general agent, Department of Justice, from December 1, 1887, to December 31, 1887, dates inclusive, as follows:		
31.	For 31 days' services, at $10 per day	310.00	

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1887.	Frank Strong—Continued.		
Dec. 31.	Western Union Telegraph Company, account for November, 1887, voucher 1	$5.36	
	Jurat	.25	
			$315.61
	James W. Nightingale: For services as examiner, Department of Justice, from December 1, to December 31, 1887, dates inclusive, as follows:		
	For 31 days' services, at $8 per day	248.00	
	Jurat	.25	
			248.25
	J. Monroe Heiskell: For services and expenses as examiner, Department of Justice, from December 1 to December 31, 1887, dates inclusive, as follows:		
31.	For 31 days' services, at $8 per day	248.00	
1.	Paid bill, Planter's Hotel, Saint Louis, vou. 1	62.40	
9.	Railroad fare to Sedalia and return	11.30	
	Pullman car, going	1.00	
	Dinner en route	1.00	
	To and from depot	1.00	
	Supper at Sedalia	.75	
	Sleeper, returning	2.00	
10.	Cab, Saint Louis, to see defendants	1.00	
17.	Baggage and self to depot, returning to Washington	1.00	
	Supper en route	1.00	
	Railroad fare, Saint Louis to Washington	20.25	
	Sleeper through	5.00	
18.	Breakfast, 75 cents; dinner, $1; supper, 85 cents (en route)	2.70	
19.	Breakfast, 85 cents; dinner, $1	1.85	
	Baggage and self to residence, Baltimore	1.00	
	Street-car fare, Saint Louis, from December 1 to 17	1.45	
	Jurat to this account	.25	
			362.95
	David A. Fisher: For services and expenses as examiner, Department of Justice, from December 1 to December 31, 1887, dates inclusive, as follows:		
31.	For 31 days' services, at $8 per day	248.00	
7.	Hotel, Springfield, Ill., vou. 1	20.50	
	Bus fare, hotel to depot, Springfield, Ill	.25	
	Transferring baggage, hotel to depot, Springfield, Ill	.25	
	Railroad fare, Springfield, Ill., to Topeka, Kans	10.20	
	Supper at Godfrey, Ill	.35	
	Sleeping-car fare, Godfrey, Ill., to Kansas City, Mo	2.00	
8.	Breakfast at Kansas City, Mo	.75	
	Bus fare, depot to hotel, Topeka, Kans	.25	
	Transferring baggage, depot to hotel, Topeka, Kans	.25	
16.	Hotel, Topeka, Kans., voucher 2	24.75	
	Street-car fare, hotel to depot, Topeka, Kans	.05	
	Transferring baggage, hotel to depot, Topeka, Kansas	.25	
	Railroad fare, Topeka, Kans., to Springfield, Ill	10.20	
	Supper at Kansas City, Mo	.75	
17.	Breakfast, 75 cents; dinner, 75 cents (on dining car)	1.50	
	Supper at Godfrey, Ill	.35	
	Bus fare, depot to hotel, Springfield, Ill	.25	
18.	Transferring baggage, depot to hotel, Springfield, Ill	.25	
23.	Hotel, Springfield, Ill., voucher 3	14.00	
31.	Hotel, Springfield, Ill., voucher 4	8.50	
	Jurat to account	.25	
			343.90
	Andrew L. Drummond: For services and expenses as special agent from December 1 to December 22, 1887, dates inclusive, as follows:		
22.	For 22 days' services, at $7 per day	154.00	
21.	Transportation, Cincinnati, Ohio, to Columbus, Ohio, via P., C. and St. L. R. R	3.40	

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1887.		Andrew L. Drummond—Continued.		
Dec.	21.	Transportation, Columbus, Ohio, to New York City, via P., C. and St. L. and Pa. R. R., limited express	$21.50	
	1-22.	Subsistence in Cincinnati, Ohio, and en route to New York City, 22 days, at $3 per day	66.00	
	4.	Telegram, Cincinnati, Ohio, to Washington, D. C., to J. J. Brooks	.35	
	12.	Telegram, Cincinnati, Ohio, to Washington, D. C., to J. J. Brooks	.20	
		Telegram, Cincinnati, Ohio, to Washington, D. C., to W. L. Trenholm	.41	
	20.	Telegram, Cincinnati, Ohio, to Washington, D. C., to J. J. Brooks	.20	
				$246.06
1888.		Frank Strong:		
		For services and expenses as general agent, Department of Justice, from January 1 to January 31, 1888, dates inclusive, as follows:		
Jan.	31.	For 31 days' services, at $10 per day	310.00	
		Bill, Western Union Telegraph Company, for December, 1887	4.35	
		Jurat	.25	
				314.60
		Leigh Chalmers:		
		For services and expenses as examiner, Department of Justice, from January 1, to January 31, 1888, dates inclusve, as follows:		
		For 31 days' services, at $8 per day	248.00	
	18.	Self and baggage from residence to depot	.50	
		Railroad fare, Washington, D. C., to Baltimore, Md	1.20	
		Self, from depot to hotel, Baltimore, Md	.50	
		Dinner	.75	
	19.	Street-car fare	.20	
	20.	Street-car fare	.20	
	21.	Street-car fare	.20	
	24.	Hotel bill, Baltimore, vou. 1 and 2	16.25	
		Transfer, self and baggage, hotel to room	.75	
		Supper	.75	
		Car fare	.20	
	25.	Breakfast, 95 cents; lunch, 50 cents; dinner, 85 cents; car fare, 20 cents	2.50	
	26.	Breakfast, 75 cents; dinner, 85 cents; supper, 65 cents; car fare, 10 cents	2.35	
	27.	Breakfast, 75 cents; dinner, 90 cents; supper, 80 cents; car fare, 20 cents	2.65	
	28.	Breakfast, 65 cents; dinner, 85 cents; supper, 75 cents; car fare, 10 cents	2.35	
	29.	Breakfast, 80 cents; dinner, 65 cents; supper, 75 cents.	2.20	
	30.	Breakfast, 75 cents; dinner 85, cents; supper, 65 cents; car fare, 20 cents	2.45	
	31.	Breakfast, 85 cents; dinner, 90 cents; room-rent (vou. 3), $7	8.75	
		Self and baggage, room to depot	.75	
		Railroad fare, Baltimore, Md., to Washington	1.20	
		Jurat	.25	
				294.95
		James W. Nightingale:		
		For services and expenses, as examiner, Department of Justice, from January 1 to January 31, 1888, dates inclusive, as follows:		
	31.	For 31 days' services, at $8 per day	248.00	
	18.	Conveyance and baggage to depot, Washington, D. C	.75	
		Railroad fare, Washington, D. C., to Savannah, Ga	17.50	
		Sleeper, Washington, D. C., to Savannah, Ga	4.50	
		Dinner on train	.90	
		Supper on train	.85	
	19.	Conveyance and baggage depot to Pulaski House, Savannah, Ga	.50	

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1888.	James W. Nightingale—Continued.		
Jan. 31.	Board, Pulaski House, Savannah, Ga., January 19 to 31, inclusive, vou. 1	$48.40	
	Jurat	.25	
			$321.65
	David A. Fisher:		
	For services and expenses as examiner, Department of Justice, from January 1 to January 31, 1888, dates inclusive, as follows:		
31.	For 31 days' services, at $8 per day	248.00	
9.	For 100 ruled blanks for use in preparing statement of account of ex-Marshal Wheeler, southern district Illinois, voucher 1	3.00	
13.	Hotel, Springfield, Ill., voucher 2	36.75	
	Self and baggage, hotel to depot, Springfield, Ill	.50	
	Railroad fare, Springfield, Ill., to Louisville, Ky	8.70	
	Supper at Indianapolis, Ind	.75	
31.	Hotel, Louisville, Ky., voucher 3	53.00	
	Jurat to account	.25	
			350.95
	D. Ira Baker:		
	For services and expenses as examiner, Department of Justice, from January 1 to January 31, 1888, dates inclusive, as follows:		
31.	For 31 days' services, at $8 per day	248.00	
16.	Self and luggage to depot at Washington, for Memphis, Tenn	.75	
	Railroad fare, Washington to Memphis, Tenn	22.90	
	Sleeper, Washington to Memphis, Tenn	6.00	
	Supper, en route, dining-car	1.00	
17.	Breakfast $1, dinner $1, supper $1, dining-car	3.00	
18.	Self and luggage to hotel, Memphis	1.00	
21.	Street-car fare, Memphis, 19th, 15 cents; 20th, 20 cents; 21st, 20 cents	.55	
23.	Railway guide to compute distances	.50	
30.	Street-car fare, Memphis, 24th, 20 cents; 25th, 25 cents; 26th, 30 cents; 27th, 10 cents; 28th, 20 cents; 29th, 15 cents; 30th, 30 cents	1.50	
1.	Bill at "Gayoso Hotel," January 18 to February 1, 14 days, at $3.50 per day, vou. 1	49.00	
	Affidavit to account	.25	
			334.45
	Thomas B. Hardin:		
	For services and expenses as examiner, Department of Justice, from January 1 to January 31, 1888, dates inclusive, as follows:		
31.	For 31 days' services at $6 per day	186.00	
13.	Self and baggage from residence to depot, Washington, D. C	.85	
	Railroad fare, Washington to Jackson, Miss	26.50	
	Sleeper, Washington to Grand Junction, Tenn	6.00	
	Supper at Manassas, Va.	.50	
14.	Breakfast at Bristol, Tenn	.50	
	Dinner at Knoxville, Tenn	.75	
	Supper at Chattanooga, Tenn	.75	
15.	Breakfast, Grand Junction, Tenn	.50	
	Dinner, Grand Junction, Tenn. (train late; delayed 7 hours)	.50	
	Supper on train, buffet car	1.05	
	Pullman car, Grand Junction to Jackson, Miss	1.00	
31.	16 days' board and lodging, Jackson, Miss., vou. 1	36.80	
	Jurat to account	.25	
			261.95
	Andrew L. Drummond:		
	For services and expenses as special agent, Department of Justice, from January 10 to January 23, 1888, dates inclusive, and from January 26 to January 27, 1888, dates inclusive, as follows:		
	For 16 days' services, at $7 per day	112.00	

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1888.	Andrew L. Drummond—Continued.		
Jan. 10-23.	Subsistence 14 days, at $3 per day, in Cincinnati, Ohio.	$42.00	
26, 27.	Subsistence 2 days, at $3 per day, in Cincinnati, Ohio .	6.00	
			$160.00
	Frank Strong: For services and expenses as general agent, Department of Justice, from February 1, to February 29, 1888, dates inclusive, as follows:		
Feb. 29.	For 29 days' services, at $10 per day	290.00	
12.	Railroad ticket, Washington, D. C., to Raleigh, N. C.	11.10	
	Sleeping-car berth, Washington, D. C., to Raleigh, N. C.	2.00	
	Transfer to depot	.50	
13.	Breakfast on car	.35	
	Dinner, Durham, N. C	.75	
	Conveyance to prison and return, Raleigh, N. C	2.00	
	Transfer to depot	.25	
	Railroad fare, Raleigh, N. C., to Columbia, S. C.	9.70	
	Sleeping-car berth, Raleigh, N. C., to Columbia, S. C	2.00	
14.	Transfer, depot to hotel, Columbia, S. C	.25	
	Conveyance to prison and return, Columbia, S. C.	.75	
	Transfer, hotel to depot, Columbia, S. C	.25	
	Railroad fare, Columbia, S. C., to Atlanta, Ga	8.15	
	Supper on cars	.50	
	Sleeping-car berth, Columbia to Atlanta	1.75	
	Hotel bill, Columbia, S. C., vou. 1	2.25	
15.	Hotel bill, Atlanta, Ga., vou. 2	3.50	
	Railroad fare, Atlanta, Ga., to Nashville, Tenn	8.75	
	Sleeping-car berth to Nashville, Tenn	2.00	
	Supper, Kenesaw	.50	
16.	Transfer to hotel, Nashville, Tenn	.50	
	Hotel bill, Nashville, Tenn., vou. 3	3.00	
	Railroad fare, Nashville, Tenn., to Little Rock, Ark	12.00	
	Sleeping-car berth, Nashville to Memphis, Tenn	2.00	
	Transfer to depot	.50	
17.	Breakfast, Forest City, Ark	.50	
	Transfer from depot, Little Rock, Ark	.50	
	Conveyance to prison, Little Rock, Ark., and return	2.00	
18.	Telegram from G. M. Mitchell, from Chester, Ill., to Little Rock, vou. 4	.30	
	Telegram to G. M. Mitchell, to Chester, Ill., from Little Rock, vou. 5	.20	
	Telegram to G. M. Mitchell, to Chester. Ill., from Little Rock, vou. 6	.25	
20.	Telegram to G. M. Mitchell, to Chester, Ill., from Little Rock, vou. 7	.30	
18.	Conveyance to prison and return, Little Rock	1.50	
19.	Conveyance to prison and return, Little Rock	1.50	
20.	Railroad fare, Little Rock, Ark., to Saint Louis, Mo	10.35	
	Sleeper, Little Rock, Ark., to Saint Louis, Mo	3.00	
21.	Transfer, depot to hotel	.50	
22.	Railroad fare, Saint Louis, Mo., to Washington, D. C.	20.25	
	Sleeping-car, Saint Louis, Mo., to Washington, D. C	5.00	
	Conveyance to jail and return, Saint Louis	1.00	
	Hotel bill, Saint Louis, Mo., vou. 8	5.75	
	Transfer to depot, Saint Louis, Mo	1.00	
22.	Dinner, Terre Haute, Ind	.75	
	Supper, Richmond, Ind	.75	
23.	Breakfast, Pittsburgh, Pa	.75	
	Dinner on car	.85	
	Seat in car, Harrisburg to Washington, D. C	.75	
	Transfer from depot	1.00	
29.	Bill, Western Union Telegraph Company, January, 1888, voucher 9	2.31	
	Jurat	.25	
			426.61

[Explanation.—Wherever hotel charges in this account are in excess of the limit ($3.50 a day) it is for the reason that my stay was so brief that I was unable to make special terms, or secure quarters elsewhere. (Signed) FRANK STRONG.]

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1888. James W. Nightingale:

For services and expenses as examiner, Department of Justice, from February 1 to February 29, 1888, dates inclusive, as follows:

Feb	29.	For 29 days' services, at $8 per day	$232.00	
	6.	For express charges on package containing duplicate accounts of United States marshals, clerks of courts, United States attorneys and commissioners, Savannah to Macon, Ga., to be used in examinations in western division, vou. 1	.50	
		Board, Pulaski House, Savannah, Ga., 5¼ days, at $3.50 per day, vou. 2	20.25	
		Omnibus and baggage, hotel to depot, Savannah, Ga	.50	
		Railroad fare, Savannah to Macon, Ga	5.75	
		Sleeper, Savannah to Macon, Ga	2.00	
	7.	Conveyance, self and baggage, depot to Hotel Lanier, Macon	.50	
	10.	Express charges on package containing duplicate accounts (as per item 1) Macon to Savannah, vou. 3	.50	
		Board, Hotel Lanier, Macon, Ga., 3¼ days, at $3.50 per day, vou. 4	13.25	
		Conveyance, self and baggage, hotel to depot, Macon, Ga	.50	
		Railroad fare, Macon to Savannah, Ga	5.75	
		Sleeping car, Macon to Savannah, Ga	2.00	
	11.	Omnibus and baggage, depot to Pulaski House, Savannah, Ga	.50	
	13.	Board, Pulaski House, Savannah, 2¼ days, at $3.50 per day, voucher 5	8.00	
		Omnibus and baggage, hotel to depot, Savannah, Ga	.50	
		Railroad fare, Savannah, Ga., to Washington, D. C	17.50	
		Sleeping car, Savannah, Ga., to Washington, D. C	4.50	
		Dinner, 95 cents; supper, 85 cents, on train	1.80	
	14.	Breakfast on train	.80	
		Conveyance, self and baggage, depot to residence, Washington, D. C	.75	
		Jurat to this account	.25	
				$318.10

J. Monroe Heiskell:

For services and expenses as examiner, Department of Justice, from January 1 to January 31, 1888, dates inclusive, as follows:

Jan.	31.	For 31 days' services, at $8 per day	248.00	
	18.	Baggage and self to depot, Baltimore	1.00	
		Railroad fare, Baltimore to Charleston, S. C	17.70	
		Breakfast en route	.85	
		Sleeper from Baltimore to Charleston	3.50	
		Dinner, $1; supper, 75 cents, en route	1.75	
	19.	Breakfast en route	.85	
		Baggage and self to hotel, Charleston	1.00	
		Removal of baggage to Mills House	.50	
		Bill at Charleston Hotel, voucher 1	2.00	
	31.	Room and fire at Mills House, voucher 3	8.80	
		Meals at "Hemmes' restaurant," voucher 3¼	32.10	
		Street-car fare, Charleston, from January 19 to January 31, 1888	1.05	
		Jurat to this account	25	
				319.35

J. Monroe Heiskell:

For services and expenses as examiner, Department of Justice, from February 1 to February 29, 1888, dates inclusive, as follows:

Feb.	29.	For 29 days' services, at $8.00 per day	232.00
	14.	Meals at restaurant, Charleston, S. C., from February 1 to 14, inclusive, vou. 1	40.75
		Room and fire, Mills House, February 1 to 14, inclusive, vou. 2	11.20

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1888. J. Monroe Heiskell—Continued.

Feb. 15.	To depot, Charleston, en route to Greenville, via Columbia, self and baggage	$1.00	
	Breakfast en route	.75	
	Railroad fare, Charleston to Greenville	7.95	
	Baggage and self to hotel, Columbia	.50	
	Dinner in Columbia (restaurant)	1.00	
	Supper in Columbia (restaurant)	.90	
16.	Lodging in Columbia, vou. 3	1.00	
	Breakfast in Columbia	.90	
	Baggage and self to depot, Columbia	.50	
	Dinner en route to Greenville	.75	
24.	Hotel bill, Greenville, February 16 to 24, inclusive, vou. 4	27.70	
	Street-car fare, Charleston and Greenville, February 1 to 24, 1888	1.15	
	Jurat to this account	.25	
	Baggage and self to depot, Greenville	.75	
25.	Baggage and self depot to residence	1.00	
			$330.80

Leigh Chalmers:

For services and expenses as examiner, Department of Justice, from February 1 to February 29, 1888, dates, inclusive, as follows:

29.	For 29 days' services, at $8 per day	232.00	
	Railroad fare, Washington to Greensboro, N. C	9.45	
	Sleeper, Washington to Greensboro, N. C	2.00	
	Diary for keeping expense account	.25	
12.	Breakfast on train	.85	
	Self and baggage from depot to hotel at Greensboro	.50	
15.	Hotel bill at Greensboro, voucher 1	7.00	
	Railroad fare, Greensboro to Charlotte, N. C	3.65	
	Sleeper, Greensboro to Charlotte, N. C	.50	
	Baggage from hotel to depot, Greensbor	.25	
	Dinner at depot, Charlotte, N. C	.75	
	Self and baggage, depot to hotel	.75	
17.	Hotel bill at Charlotte, N. C., voucher 2	5.50	
	Self and baggage from hotel to depot	.50	
	Supper	.75	
	Railroad fare from Charlotte to Statesville, N. C	1.75	
	Self and baggage from depot to hotel	.50	
18.	Hotel bill at Statesville, N. C., voucher 3	1.75	
	Railroad fare from Statesville to Asheville, N. C	4.80	
	Self and baggage from hotel to depot	.50	
	Sleeper to Asheville	.50	
	Self and baggage from depot to hotel	.75	
25.	Telegram to United States attorney, O. B., voucher 4	*.45	
26.	Hotel bill at Asheville, N. C., voucher 5	24.00	
	Supper	.75	
	Self and baggage from hotel to depot	.75	
	Railroad fare from Asheville, N. C., to Columbia, S. C	6.25	
	Sleeper from Asheville, N. C. to Columbia, S. C	2.00	
27.	Breakfast at Columbia	.50	
	Railroad fare from Columbia, S. C., to Wilmington, N. C	6.75	
	Sleeper from Columbia, S. C., to Sumpter, S. C	.50	
	Self and baggage, depot to hotel, Wilmington, N. C	.75	
28.	Hotel bill at Wilmington, N. C., vou. 6	3.25	
	Railroad fare from Wilmington to Raleigh, N. C	5.45	
	Self and baggage from hotel to depot	.75	
	Sleeper to Greensborough	.50	
	Dinner and room at Greensborough	1.00	
	Self and baggage from depot to hotel in Raleigh	.50	
29.	Hotel bill in Raleigh, vou. 7	4.25	
		333.65	
	By disallowance on account of informality of voucher	.45	
			333.20

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1888. D. Ira Baker:

For services and expenses as examiner, Department of Justice, from Feb. 1 to Feb. 29, 1888, dates inclusive, as follows:

Feb.	29.	For 29 days' services, at $8 per day	$232.00
	3.	Street-car fare in Memphis, 20 cents; 6th, 10 cents; 7th, 10 cents; 8th, 15 cents; 10th, 10 cents; 11th, 20 cents; 13th, 10 cents; 14th, 15 cents	1.10
	15.	Bill at Gayoso Hotel, Memphis, Tenn., from Feb. 1 to date, 14½ days, at $3.50 per day, vou. 1	50.75
		Self and luggage to depot for Jackson, Tenn	1.00
		Railroad fare to Jackson, Tenn	4.45
		Supper en route, Milan, Tenn	.75
		Self and luggage to hotel at Jackson, Tenn., at night	.75
	16.	Street-car fare, Jackson, Tenn.	.20
		Railroad fare to Purdy, Tenn	1.25
		Dinner, Purdy, 75 cents; railroad fare, return to Jackson, $1.25	2.00
	17.	Bill at Arlington Hotel, Jackson, vou. 2	3.00
		Self and luggage to depot en route for Nashville	.75
		Railroad fare, Jackson to Nashville, Tenn	5.45
		Dinner en route, Martin, Tenn	.75
		Supper en route, McEwen, Tenn	.75
		Self and luggage to Maxwell House, Nashville, Tenn	.75
	23.	Street-car fare in Nashville, 18th, 10 cents; 20th, 20 cents; 21st, 15 cents; 23d, 20 cents	.65
	29.	Bill at Maxwell House, from February 17, to date inclusive, 12½ days, at $3 per day, vou. 3	37.50
		Railroad fare to Edgefield 30 cents, and return 30 cents	.60
		Affidavit to account	.25
			$344.70

David A. Fisher:

For services and expenses as examiner, Department of Justice, from February 1 to February 29, 1888, dates inclusive, as follows:

29.	For 29 days' services, at $8 per day	232.00
6.	Hotel, Louisville, Ky., vou. 1	16.50
	Bus and luggage to depot, Louisville, Ky	.50
	Railroad fare, Louisville, Ky., to Cincinnati, Ohio	3.50
	Chair-car, Louisville, Ky., to Cincinnati, Ohio	.25
	Bus and baggage, depot to hotel, Cincinnati, Ohio	.50
16.	Hotel, Cincinnati, Ohio (was working in Covington, Ky.), vou. 2	21.75
	Railroad fare, Covington to Frankfort, Ky	3.25
	Bus and baggage, Cincinnati to depot, Covington, Ky	.50
	Dinner at Frankfort, Ky	.75
	Railroad fare, Frankfort to Louisville, Ky	1.95
	Transferring baggage, depot to hotel, Louisville, Ky	.25
22.	Hotel, Louisville, Ky., vou. 3	18.75
	Railroad fare, Louisville to Catlettsburgh, Ky	6.30
	Sleeping-car fare, Louisville to Catlettsburgh, Ky	2.00
23.	Breakfast at Catlettsburgh, Ky	.50
	Railroad fare, Catlettsburgh to Richardson, Ky	1.50
	Dinner at Richardson, Ky	.50
	Ferriage at Richardson, Ky	.05
	Stage fare from Richardson, Ky., to Paintsville, Ky	1.00
24.	Hotel at Paintsville, Ky., vou. 4	.75
	Stage fare, Paintsville, Ky., to Prestonburgh, Ky	1.00
	Ferriage at Prestonburgh, Ky	.05
27.	Hotel at Prestonburgh, Ky., vou. 5	3.50
	Fare on steam-boat, Prestonburgh to Catlettsburgh, Ky	2.00
28.	Dinner at Catlettsburgh, Ky	.50
	Fare on steam-boat, Catlettsburgh, Ky., to Cincinnati, Ohio	2.50
29.	Dinner at Cincinnati, Ohio	.75
	Railroad fare, Cincinnati, Ohio, to Louisville, Ky	3.50
		326.85

Thomas B. Hardin:

For services and expenses as examiner, Department of Justice, from February 1 to February 29, 1888, dates inclusive, as follows:

29.	For 29 days' services, at $6 per day	174.00

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1888.		Thomas B. Hardin—Continued.		
Feb.	8.	Telegram from Jackson, Miss., to A. McGhee, Vicksburg, vou. 1	$0.30	
	11.	Hotel bill at Jackson, Miss., vou. 2	25.30	
		Transfer of baggage from hotel to depot, Jackson, Miss.	.25	
		Railroad fare, Jackson, Miss., to Mobile, Ala	6.95	
		Sleeper, Jackson, Miss., to New Orleans, La	2.00	
	12.	Breakfast, dinner, and supper at New Orleans, La	3.00	
		Bus fare, hotel to depot at New Orleans, La	.50	
		Sleeping-car fare, New Orleans to Mobile, Ala	2.00	
		Baggage, depot to hotel, Mobile, Ala	.25	
	14.	Hotel bill, Battle House, Mobile, Ala., vou. 3	3.75	
		Transfer baggage, Battle House to boarding-house	.50	
	22.	Lunch	.25	
	23.	Lunch	.20	
	24.	Lunch	.20	
	27.	Lunch	.25	
	28.	Lunch	.20	
	29.	Lunch	.25	
		16 days' board and lodging at Mobile, Ala., voucher 4	18.25	
		Jurat to account	.25	
				$238.65
		Frank Strong:		
		For services and expenses as general agent, Department of Justice, from March 1, 1888, to March 31, 1888, dates inclusive, asfollows:		
Mar.	31.	For thirty-one days' services, at $10 per day	310.00	
		Bill, Western Union Telegraph Company, for February, 1888, voucher	10.28	
		Jurat	.25	
				320.53
		James W. Nightingale:		
		For services and expenses as examiner, Department of Justice, from March 1, 1888, to March 31, 1888, dates inclusive, as follows:		
	31.	For thirty-one days' services, at $8 per day	248.00	
	5.	Conveyance to depot, Washington, D. C	.50	
		Railroad fare, Washington, D. C., to Richmond, Va	3.85	
		Seat in Pullman car, Washington, D. C., to Richmond, Va	.50	
		Dinner, Milford, Va	.75	
		Conveyance, depot to hotel, Richmond, Va	.25	
	8.	Room, Murphy's Hotel, Richmond, Va., three days, voucher 1	3.00	
		Meals, Murphy's Hotel, Richmond, Va., from supper, Mar. 5, to breakfast, 8th, inclusive, vou. 2	6.95	
		Railroad fare, Richmond, Va., to Washington, D. C	3.85	
		Seat in Pullman car, Richmond to Washington, D. C	.50	
		Dinner on train	.85	
		Conveyance from depot, Washington, D. C	.50	
	29.	Baggage and conveyance to depot, Washington, D. C	.75	
		Railroad fare, Washington, D. C., to Detroit, Mich	14.25	
		Sleeping car, Washington, D. C., to Toledo, Ohio	2.75	
	30.	Breakfast, Pittsburgh, Pa	.75	
		Dinner on train	.80	
		Supper, Toledo, Ohio	.75	
		Omnibus and baggage, depot to hotel, Detroit, Mich	.50	
	31.	Board, Russell House, Detroit, Mich., 1¼ days, vou. 3	3.75	
		Jurat	.25	
				294.05
		William N. McKenney:		
		For services and expenses as examiner, from Mar. 7, 1888, to Mar. 31, 1888, dates inclusive, as follows:		
	31.	For 25 days' services, at $7 per day	175.00	
	16.	Railroad ticket from Washington, D. C., to Abingdon, Va	12.10	
		Sleeper from Washington, D. C., to Abingdon, Va	2.50	
		Transfer self and trunk to depot at Washington, D. C	.30	
		Supper on buffet car	.75	

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1888.		William N. McKenney—Continued.		
Mar.	17.	Breakfast on buffet car	$0.80	
		Transfer self and trunk from depot, Abingdon, Va	.50	
	20.	Hotel bill at Abingdon, vou. 1	5.50	
		Transfer self and trunk to depot at Abingdon, Va	.50	
	19.	Telegram to general agent, vou. 2	.34	
	20.	Railroad ticket from Abingdon to Lynchburgh, Va	6.60	
		Parlor car from Abingdon to Lynchburgh, Va	.75	
		Breakfast at Glade Springs, Va	.50	
		Dinner, buffet car	1.00	
		Transfer self and trunk from depot, Lynchburgh, Va	.50	
	23.	Hotel bill at Lynchburgh, vou. 3	8.50	
		Transfer self and trunk to depot at Lynchburgh, Va	.50	
		Railroad ticket, Lynchburgh to Harrisonburgh, Va	3.95	
		Express charges on official papers from Lynchburgh to Harrisonburgh, vou. 4	.30	
		Transfer from depot to hotel, Lexington, Va	.25	
	24.	Hotel bill at Lexington, Va. (there being no railroad connection, had to remain all night), vou. 5	1.50	
		Transfer to depot at Lexington	.25	
		Transfer self and trunk from depot, Harrisonburgh, Va.	.50	
	29.	Transfer self and trunk to depot, Harrisonburgh, Va	.50	
		Express charges on official papers from Harrisonburgh to Department of Justice, vou. 6	.35	
		Hotel bill Harrisonburgh, vou. 7	10.00	
		Railroad ticket Harrisonburgh to Washington, D. C	4.50	
		Dinner on railroad train	.65	
		Transfer from depot at Washington in hack (self and trunk)	.75	
	31.	Jurat	.25	
				$240.39
		David A. Fisher:		
		For services and expenses as examiner, Department of Justice, from Mar. 1, 1888, to Mar. 31, 1888, dates inclusive, as follows:		
	31.	For 31 days' services, at $8 per day	248.00	
Feb.	17.	Express on box official papers sent from Department to Louisville, Ky., to me, not heretofore charged, vou. 1.	.90	
Mar.	1.	Hotel, Louisville, Ky., vou. 2	2.25	
	9.	Hotel, Louisville, Ky., vou. 3	3.00	
		Transferring baggage, hotel to depot, Louisville, Ky	.25	
		Bus fare, hotel to depot, Louisville, Ky	.25	
		Railroad fare, Louisville, Ky., to Washington, D. C	15.45	
		Supper at Cincinnati, Ohio	.75	
	12.	Sleeping-car fare, Columbus, Ohio, to Washington, D. C.	3.00	
		Supper, Pittsburgh, Pa	.75	
	13.	Bus fare and baggage to hotel, Washington, D. C	.50	
		Jurat to account	.25	
				275.35
		Leigh Chalmers:		
		For services and expenses as examiner, Department of Justice, from Mar. 1, 1888, to Mar. 31, 1888, dates inclusive, as follows:		
	31.	For 31 days' services, at $8 per day	248.00	
	1.	Hotel bill at Raleigh, N. C., vou. 1	3.50	
		Railroad fare from Raleigh to Charlotte, N. C., and sleeper	7.00	
		Self and baggage, depot to hotel, Charlotte	.75	
	3.	Hotel bill at Charlotte, vou. 2	3.75	
		Self to depot	.25	
		Railroad fare from Charlotte to Shelby	1.90	
		Dinner at Shelby	.50	
		Hire of horse and buggy to go from Shelby to Grover to catch train, returning to Charlotte, vou. 3	1.50	
		Railroad fare, Grover, Cleveland County, to Charlotte	1.60	
		Depot to hotel	.50	
	4.	Hotel bill at Charlotte, vou. 4	1.25	
		Railroad fare from Charlotte to Greensboro, N. C	3.65	
		Sleeper from Charlotte to Greensboro, N. C	.50	
		Depot to hotel at Greensboro, self and baggage	.50	

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1888.	Leigh Chalmers—Continued.		
Mar. 7.	Hotel bill at Greensboro, vou. 5	$8.75	
	Baggage, hotel to depot	.25	
	Railroad fare, Greensboro, N. C., to Washington	9.45	
	Sleeper, Greensboro, N. C., to Washington	2.00	
8.	Breakfast on train	.80	
	Self and baggage from depot to residence	.75	
	Jurat	.25	
			$297.40
	Thomas B. Hardin:		
	For services and expenses as examiner from March 1, 1888, to March 31, 1888, dates inclusive, as follows:		
31.	For 31 days' services, at $6 per day	186.00	
1.	Lunch at Mobile, Ala	.35	
2.	Lunch at Mobile, Ala	.20	
3.	Lunch at Mobile, Ala	.25	
5.	Lunch at Mobile, Ala	.20	
14.	Porterage, carrying marshal's accounts from marshal's office to my room	.25	
22.	Porterage, carrying box containing said accounts from my room to express office	.25	
	Lunch	.20	
	Purchase of box in which to express accounts	.20	
23.	Expressage on marshal's accounts from Mobile to Montgomery, Ala., vou. 1	.75	
26.	25¼ days' board and lodging at Mobile, vou. 2	27.45	
	Transportation of baggage from room to depot, Mobile	.50	
	Bus fare for self	.50	
	Railroad fare from Mobile to Montgomery, Ala	5.40	
	Pullman-car fare, Mobile to Montgomery, Ala	1.00	
	Dinner on train, buffet car	.75	
27.	Porterage on papers from express office to United States marshal's office, Montgomery (marshal's accounts)	.25	
28.	Street-car fare, Montgomery	.05	
31.	5¼ days' board and lodging, Montgomery, vou. 3	11.85	
			236.40
	D. Ira Baker:		
	For services and expenses as examiner, Department of Justice, from March 1 to March 31, 1888, dates inclusive, as follows:		
31.	For 31 days' services, at $8 per day	248.00	
	Street-car fare in Nashville, Tenn., to and from hotel to court-house, etc.: 2d, 10 cents; 3d, 10 cents; 5th, 15 cents; 6th, 15 cents; 7th, 20 cents	.70	
	9th, 10 cents; 12th, 10 cents; 13th, 20 cents; 14th, 10 cents	.50	
	15th, 10 cents; 16th, 15 cents; 17th, 20 cents	.45	
18.	Bill at Maxwell House, Nashville, Tenn., to date Mar. 1 to 18, vou. 1	51.75	
	Self and luggage to railroad depot for Chattanooga, Tenn	1.00	
	Railroad fare, Nashville to Chattanooga, Tenn	4.55	
	Breakfast en route, buffet car, Chattanooga, Tenn	1.00	
	Self and luggage to Staunton House, Chattanooga, Tenn	.75	
19.	Street-car fare, Chattanooga, hotel to court-house, etc	.20	
	Street-car fare, Chattanooga: 20th, 20 cents; 21st, 20 cents; 22d, 10 cents	.50	
22.	Bill at Staunton House, Chattanooga, to date, vou. 2	12.00	
	Self and luggage to depot for Knoxville, Tenn	.75	
	Railroad fare, Chattanooga to Knoxville, Tenn	3.85	
	Dinner en route, buffet car	1.00	
	Supper en route, buffet car	.75	
	Self and baggage to Schubert's Hotel, Knoxville	.75	
	Street-car fare, Knoxville: 24th, 10 cents; 26th, 20 cents; 28th, 15 cents	.45	
29.	Street-car fare, 10 cents; railroad fare to Reagan's, $1.76	1.86	
	Dinner, Reagan's, 75 cents; railroad fare to Knoxville, $1.76	2.51	
31.	Bill at Schubert's Hotel, to date, inclusive, vou. 3	19.25	
	Verification of account	.25	
			352.82

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1888.		J. Monroe Heiskell: For services and expenses as examiner, Department of Justice, from Mar. 1, 1888, to Mar. 31, 1888, inclusive, as follows:		
Mar.	31.	For 31 days' services, at $8 per day	$248.00	
	26.	Baggage and self to depot, Baltimore	1.00	
		Railroad fare, Baltimore to New York	5.30	
		Parlor car, Baltimore to New York	1.00	
		Breakfast en route	.90	
		Dinner	1.00	
		Supper upon arrival	.85	
		Baggage and self to hotel, New York	1.25	
	27.	Breakfast, $1; dinner, $1.30; supper, 85 cents	3.15	
	28.	Breakfast, 85 cents; dinner, $1.25; supper, 80 cents	2.90	
	29.	Breakfast, 95 cents; dinner, $1.20; supper, 95 cents	3.10	
	30.	Breakfast, $1; dinner, 1.20; supper, 80 cents	3.00	
	31.	Breakfast, $1; dinner, $1.20; supper, 80 cents	3.00	
		Package from Department by express, care United States marshal, vou. 1	.55	
		Room at Gilsey House, New York, vou. 2	12.00	
		Car fare to and from Brooklyn, from Mar. 27 to 31, inclusive	.64	
		Jurat to this account	.25	
			287.89	
		Allow hotel bills for the 5 days from Mar. 27 to Mar. 31, inclusive, at rate of $3.50 per day, being a disallowance on the account of	7.65	
				$280.24
1887.		Howard Perry: For expenses actually and necessarily incurred under direction of the Attorney-General, letter dated July 21, 1887, as per following statement:		
July	21.	Railroad fare, Washington, D. C., to Elmira, N. Y.	8.70	
		Sleeper, Washington, D. C., to Elmira, N. Y.	2.00	
		Herdic to depot	.50	
	22.	Breakfast, Williamsport, Pa	.75	
		Carriage to reformatory, Elmira, and return to depot	1.00	
		Railroad fare, Elmira to Buffalo, N. Y	3.30	
		Baggage, Elmira	.10	
		Parlor car, Elmira to Buffalo	.75	
		Supper, Homersville, N. Y	.75	
		Hack to hotel, Buffalo	.50	
	23.	Hack to penitentiary, Buffalo	.50	
		Street-car fare, Buffalo	.05	
	24.	Hotel bill, Buffalo, vou. 1	6.00	
		Bus to depot, Buffalo	.25	
		Baggage, Buffalo	.15	
		Dinner	1.25	
		Railroad fare, Buffalo to Rochester, N. Y	1.38	
		Hack to hotel, Rochester	.25	
		Parlor car to Rochester	.50	
	25.	Hotel bill, Rochester, vou. 2	3.25	
		Railroad fare, Rochester to Auburn, N. Y	1.54	
		Dinner, Auburn	.75	
		Railroad fare, Auburn to Syracuse, N. Y	.52	
		Baggage, Syracuse	.10	
		Supper, Syracuse	.75	
		Railroad fare, Syracuse to Albany, N. Y	2.96	
		Sleeper, Syracuse to Albany, N. Y.	1.50	
	26.	Carriage to penitentiary, Albany, N. Y	.75	
	27.	Hotel bill, Albany, vou. 3	10.00	
		Hack to boat, Albany	.50	
		Fare and stateroom, Albany to New York City	3.50	
	28.	Breakfast, New York	.55	
		Hack to depot, New York	1.00	
		Railroad fare, New York to Philadelphia	2.50	
		Parlor car, New York to Philadelphia	.50	
		Dinner, Philadelphia	.75	
	31.	Railroad fare, Philadelphia to Washington	4.00	

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1887.		Howard Perry—Continued.		
July	31.	Sleeper, Philadelphia to Washington	$2.00	
Aug.	1.	Hack to residence	.50	
		Jurat	.25	
				$66.85
		Howard Perry: For expenses actually and necessarily incurred under direction of the Attorney General, letter dated August 20, 1887, as per following statement:		
	23.	Railroad fare, Washington, D. C., to Louisville, Ky	17.50	
		Sleeper, Washington, D. C., to Columbus, Ohio	3.00	
		Cab to depot, Washington	.50	
	24.	Breakfast, Pittsburgh, Pa	.75	
		Dinner, Columbus, Ohio	.75	
		Supper on train	.60	
		Sleeper, Columbus, Ohio, to Louisville, Ky	2.00	
		Carriage to hotel, Louisville, Ky	.50	
	25.	Ferry to Jeffersonville and return	.10	
		Car fare, Jeffersonville and Louisville	.25	
		Hotel bill, Louisville, voucher 1	3.50	
		Bus to depot, Louisville	.25	
		Railroad fare, Louisville to Saint Louis, Mo	8.00	
		Sleeper, Louisville to Saint Louis, Mo	2.00	
	26.	Breakfast, East Saint Louis	.50	
		Railroad fare, East Saint Louis to Chester, Ill	2.45	
		Lunch, Pinckneyville, Ill	.30	
		Hack to prison, Chester	.25	
	27.	Railroad fare, Chester to Saint Louis	2.70	
		Carriage to hotel	.50	
		Hotel bill, Saint Louis, voucher 2	3.00	
		Carriage to depot, Saint Louis	.50	
		Railroad fare, Saint Louis to Chicago	7.50	
		Sleeper, Saint Louis to Chicago	2.00	
	28.	Hack to hotel, Chicago	.50	
	29.	Hotel bill, Chicago, voucher 3	5.50	
		Railroad fare, Chicago to Joliet	1.12	
		Railroad fare, Joliet to Chicago	1.12	
		Carriage to penitentiary, Joliet	.50	
		Railroad fare and sleeper (limited), Chicago to Washington, D. C	24.50	
		Cab to depot, Chicago	.25	
		Dinner on train	1.00	
	30.	Breakfast on train	1.00	
		Dinner on train	1.00	
		Supper on train	.65	
		Cab from depot, Washington, D. C	.25	
		Jurat	.25	
				97.04
1888.		Howard Perry: For expenses actually and necessarily incurred under direction of the Attorney-General, letter dated February 8, 1888, as per following statement:		
Feb.	12.	Railroad fare, Washington, D. C., to Raleigh, N. C	11.10	
		Sleeper, Washington, D. C., to Raleigh, N. C	2.00	
		Hansom to depot, Washington	.50	
	13.	Breakfast on train	.40	
		Dinner, Durham, N. C	.75	
		Hack to depot, Raleigh, N. C	.25	
		Railroad fare, Raleigh to Columbia, S. C	9.70	
		Supper, Burlington, N. C	.50	
		Sleeper, Greensborough, N. C., to Columbia, S. C	2.00	
	14.	Hack to hotel, Columbia, S. C	.25	
		Hack to penitentiary and return to hotel	.75	
		Hack to depot	.25	
		Hotel bill, Columbia, S. C	2.75	
		Railroad fare, Columbia, S. C., to Atlanta, Ga	8.15	
		Sleeper, Columbia, S. C., to Atlanta, Ga	1.75	
		Supper on train	.50	
	15.	Hotel bill, Atlanta, Ga	3.50	
		Railroad fare, Atlanta, Ga., to Nashville, Tenn	8.75	
		Sleeper, Atlanta, Ga., to Nashville, Tenn	2.00	

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1888.		Howard Perry—Continued.		
Feb.	16.	Hack to hotel, Nashville	$0.25	
		Hotel bill, Nashville, vou. 2	3.00	
		Railroad fare, Nashville to Little Rock, Ark	12.00	
		Sleeper, Nashville to Memphis	2.00	
		Hack to depot, Nashville	.25	
	17.	Breakfast, Forest City, Ark	.50	
		Hack to hotel, Little Rock	.25	
	20.	Hotel bill, Little Rock, voucher 1	10.00	
		Railroad fare, Little Rock to Saint Louis	10.35	
		Supper at depot, Little Rock	.75	
		Sleeper, Little Rock to Saint Louis	3.00	
	21.	Carriage to hotel, Saint Louis	.50	
		Railroad fare, Saint Louis to Columbus, Ohio	12.80	
		Sleeper, Saint Louis to Columbus, Ohio	2.50	
		Hotel bill, Saint Louis, voucher 3	3.50	
		Carriage to depot, Saint Louis	.50	
	22.	Hack to and from penitentiary, Columbus, Ohio	1.00	
		Breakfast on train	.45	
		Dinner, Columbus, Ohio	.75	
		Railroad fare, Columbus to Pittsburgh, Pa	6.00	
		Sleeper, Columbus to Pittsburgh, Pa	1.50	
		Lunch, Columbus	.35	
	23.	Breakfast, Pittsburgh, Pa	.75	
		Car fare, Pittsburgh	.05	
		Railroad fare, Woods' Run (penitentiary) to Allegheny	.10	
		Supper, Pittsburgh	1.00	
		Cab to depot, Pittsburgh	.25	
		Railroad fare to Washington	9.00	
		Sleeper to Washington	2.00	
	24.	Herdic to residence, Washington	.35	
		Jurat	.25	
				$141.80
		Howard Perry:		
		For expenses actually and necessarily incurred under direction of Attorney-General, in letter to Frank Strong, general agent, dated April 3, 1888, as per following statement:		
Apr.	3.	Railroad fare to Baltimore and return to Washington, D. C	2.00	
		Hack from depot to penitentiary and return	1.00	
		Dinner, Baltimore	.82	
		Parlor car, Baltimore to Washington	.25	
		Hansom to depot	.50	
		Jurat	.25	
				4.82
		Frank Strong:		
		For services and expenses as general agent, Department of Justice, from April 1, 1888, to April 30, 1888, dates inclusive, as follows:		
	30.	For 30 days' services, at $10 per day	300.00	
		Bill Western Union Tele. Co., vou. 1	4.46	
	3.	Railroad fare, Washington to Baltimore, and return	2.00	
		Dinner at Baltimore	.83	
		Cab to penitentiary and return	1.00	
		Seat in parlor-car	.25	
	4.	Railroad to Philadelphia and return to Washington	6.00	
		Seat in parlor-car	.75	
		Cab from home to depot	.50	
		Supper in Philadelphia	1.00	
	5.	Breakfast $1.00; dinner, $1.00	2.00	
		Lodging (night of 4th) vou. 2	2.00	
		Seat in parlor-car to Washington	.75	
		Cab to penitentiary, Cherry Hill, Pa	1.00	
		Cab from Penitentiary, Cherry Hill, Pa	1.50	
		Jurat	.25	
				324.29

[Explanation with account of General Agent Strong, for April, 1888: The hotel charge exceeds the limit of $3.50 per day, for the reason that my stay was as a transient guest for but a night and day, and I had no opportunity to make special rates or to hunt up a cheaper house.—F. S.]

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1888. Leigh Chalmers:

For services and expenses as examiner, Department of Justice, from April 1, 1888, to April 30, 1888, dates inclusive, as follows:

Apr.	30.	For 30 days' services, at $8 per day	$240.00
	4.	Railroad fare from Washington, D. C., to Dallas, Tex	37.30
		Sleeper from Washington, D. C., to Memphis, Tenn	6.00
		Hack from residence to depot (baggage)	.25
		Supper at Manassas	.50
	5.	Breakfast on train, 95 cents; supper, 75 cents; dinner, 75 cents	2.45
	6.	Breakfast, 75 cents; sleeper from Little Rock, Ark., to Dallas, Tex., $3	3.75
		Dinner on train, 95 cents; supper on train, 70 cents	1.65
	7.	Self and baggage from depot to hotel at Dallas	.75
	8.	Hotel bill at Dallas, vou. 1	3.75
		Transfer, self and baggage from hotel to room	.50
		Dinner, 75 cents; supper, 50 cents	1.25
	9.	Dinner, 75 cents; supper, 50 cents	1.25
	10.	Dinner, 75 cents; supper, 25 cents	1.00
	11.	Dinner, 75 cents; supper, 50 cents	1.25
	12.	Dinner, 80 cents; supper, 35 cents	1.15
	13.	Dinner, 80 cents; supper, 50 cents	1.30
	14.	Dinner, 75 cents; supper, 35 cents	1.10
	15.	Supper, 75 cents	.75
	16.	Dinner, 90 cents; supper, 50 cents	1.40
	17.	Dinner, 75 cents; supper, 50 cents	1.25
	18.	Dinner, 95 cents	.95
	19.	Dinner, 75 cents; supper, 50 cents	1.25
	20.	Dinner, 85 cents; supper, 50 cents	1.35
	21.	Room rent and breakfast for 13 days, vou. 2	13.00
		Railroad fare from Dallas to Weatherford, Tex	1.90
		Self and baggage from room to depot, Dallas	.75
		Sleeper from Dallas to Weatherford, Tex	.50
		Breakfast at Fort Worth	.75
		Self and baggage from depot to hotel at Weatherford	.50
	23.	Hotel bill at Weatherford, vou. 3	4.00
		Stage fare from Weatherford to Graham, Tex., and return, 125 miles, vou. 4	10.00
		Dinner	.50
	25.	Hotel bill at Graham, Tex., vou. 5	2.50
		Dinner	.50
	26.	Hotel bill at Weatherford, vou. 6	1.00
		Railroad fare from Weatherford to Fort Worth, Tex	.95
		Self and luggage from hotel to depot	.50
		Breakfast at Fort Worth	.75
		Railroad fare from Fort Worth to Waco, Tex	2.65
		Sleeper from Fort Worth to Waco, Tex	.50
		Self and baggage from depot to hotel at Waco	.75
	27.	Hotel bill at Waco, vou. 7	2.50
		Transfer self and baggage from hotel to room	.50
		Dinner, 75 cents; supper, 50 cents	1.25
	28.	Breakfast, 75 cents; dinner, 75 cents; supper, 60 cents	2.10
	29.	Breakfast, 75 cents; dinner, 75 cents; supper, 60 cents	2.10
	30.	Room rent at Waco, 4 days, vou. 8	2.00
		Breakfast, 75 cents; dinner, 75 cents	1.50
		Jurat and seal	.25
			$366.35

James W. Nightingale:

For services and expenses as examiner, Department of Justice, from April 1, 1888, to April 30, 1888, dates inclusive, as follows:

For 30 days' services, at $8 per day	240.00
Board at Russell House, Detroit, Mich., vou. 1	47.25
Omnibus and baggage, hotel to depot, Detroit, Mich	.50
Railroad fare, Detroit to Grand Rapids, Mich	4.75
Supper at Owasso, Mich	.50
Conveyance, self and baggage, depot to hotel, Grand Rapids	.50

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1888.		James W. Nightingale—Continued.		
Apr.	18.	Legal-cap paper, official use, Grand Rapids, Mich., vou. 2	$0.50	
	21.	Board at Morton House, Grand Rapids, Mich, vou. 3	23.25	
		Omnibus and baggage, hotel to depot, Grand Rapids	.50	
		Railroad fare, Grand Rapids, Mich., to Fort Wayne, Ind.	4.25	
		Seat in Pullman car, Grand Rapids, Mich., to Fort Wayne, Ind	.50	
		Supper at Kalamazoo, Mich	.50	
		Omnibus, depot to Wayne Hotel, Fort Wayne, Ind	.25	
	22.	Lodging, Wayne Hotel, Fort Wayne, Ind., vou. 4	1.00	
		Omnibus, hotel to depot, Fort Wayne, Ind	.25	
		Railroad fare, Fort Wayne, Ind., to Washington, D. C	15.00	
		Sleeper, Fort Wayne, Ind., to Washington, D. C	3.50	
		Breakfast at Lima, Ohio	.75	
		Dinner on train	.85	
		Supper on train	.90	
	23.	Breakfast on train	.70	
		Self and baggage from depot, Washington, D. C	.75	
		Jurat	.25	
				$347.20
		D. Ira Baker:		
		For services and expenses as examiner, Department of Justice, from April 1, 1888, to April 30, 1888, dates inclusive, as follows:		
	30.	For 30 days' services, at $8 per day	240.00	
	2.	To depot, Knoxville for Athens, exn. com'rs	.25	
		Railroad fare to Athens	2.18	
		Dinner at Athens	.75	
		Railroad fare, return to Knoxville from Athens	2.18	
		To hotel at Knoxville	.25	
	3.	To depot for Maryville, exn. dep'ty and com'r	.25	
		Railroad fare to Maryville	.75	
		Railroad fare, return to Knoxville	.75	
		To hotel, Knoxville, from depot	.25	
		To railroad depot for Rogersville, exm'n dep'ty and com'r	.25	
		Railroad fare to Rogersville	1.65	
		Dinner at Rogersville	.75	
		Railroad fare, return to Knoxville	1.65	
		To hotel at Knoxville	.25	
	4.	To railroad depot for Whitesburgh, ex'n dep., etc	.25	
		Railroad fare to Whitesburgh	2.06	
		Dinner at Whitesburgh	.75	
		Railroad fare, return, Whitesburgh to Knoxville	2.06	
		To hotel from depot at Knoxville	.25	
	5.	Bill at Schubert's Hotel from April 1, voucher 1	9.00	
		Self and luggage to railroad depot for Washington	1.00	
		Railroad fare, Knoxville to Washington	16.45	
		Sleeper from Knoxville to Washington	3.00	
		Supper en route, buffet car	1.15	
	6.	Breakfast at Culpeper	.75	
		Self and luggage to house, Washington	.75	
		Affidavit to account	.25	
				289.88
		Thomas B. Hardin:		
		For services and expenses as examiner, Department of Justice, from April 1, 1888, to April 30, 1888, dates inclusive, as follows:		
	30.	For 30 days' services, at $6 per day	180.00	
	4.	1¼ days' board and lodging at Montgomery, Ala., vou. 1.	3.85	
	19.	Street-car fare, Montgomery, Ala	.05	
	21.	Street-car fare, Montgomery, Ala	.05	
		Lunch, Montgomery, Ala	.40	
	29.	14¼ days' board and lodging at Montgomery, Ala., vou. 2.	32.45	
	26.	Porterage on marshal's accounts, marshal's office to express office at Montgomery, Ala	.25	
	29.	Transportation of baggage, hotel to depot, Montgomery.	.25	
		Railroad fare, Montgomery to Mobile, Ala	5.40	
		Pullman car fare, Montgomery to Mobile, Ala	1.00	

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1888. Thomas B. Hardin—Continued.

Apr. 29.	Lunch on train, buffet car	$0.35	
	Transportation self and baggage, depot to residence of Mrs. M. J. Thompson, Mobile, Ala	1.00	
30.	1½ days' board and lodging, Mobile, Ala., vou. 3	3.00	
	Expressage on marshal's account, Montgomery to Mobile, vou. 4	.90	
	Jurat	.25	
			$229.20

J. Monroe Heiskell:

For services and expenses as examiner, Department of Justice, from Apr. 1, 1888, to Apr. 30, 1888, dates inclusive, as follows: while examining judicial officers, eastern district, N. Y.:

30.	For 30 days' services at $8 per day	240.00	
1.	Breakfast, 85 cents; dinner, $1.10; supper, 85 cents	2.80	
2.	Breakfast, 75 cents; dinner, $1; supper, 85 cents	2.60	
3.	Breakfast, 75 cents; dinner, $1; supper, 85 cents	2.60	
4.	Breakfast, 80 cents; dinner, $1; supper, 75 cents	2.55	
5.	Breakfast, 85 cents; dinner, $1; supper, 80 cents	2.65	
6.	Breakfast, 75 cents; dinner, 90 cents; supper, 75 cents	2.40	
7.	Breakfast, 80 cents; dinner, $1.10; supper, 75 cents	2.65	
8.	Breakfast, 85 cents; supper, 75 cents	1.60	
9.	Breakfast, 80 cents; dinner, $1.20; supper, 70 cents	2.70	
10.	Breakfast, 85 cents; dinner, $1; supper, 70 cents	2.55	
11.	Breakfast, 75 cents; dinner, $1; supper, 85 cents	2.60	
12.	Breakfast, 75 cents; dinner, $1; supper, 80 cents	2.55	
13.	Breakfast, 80 cents; dinner, $1; supper, 85 cents	2.65	
14.	Breakfast, 80 cents; dinner, $1; supper, 75 cents	2.55	
15.	Breakfast, 70 cents; dinner, 95 cents; supper, 85 cents	2.50	
16.	Breakfast, 75 cents; dinner, $1; supper, 70 cents	2.45	
17.	Breakfast, 80 cents; dinner, $1; supper, 85 cents	2.65	
18.	Breakfast, 80 cents; dinner, $1; supper, 80 cents	2.50	
19.	Breakfast, 90 cents; dinner, 95 cents; supper, 70 cents	2.55	
20.	Breakfast, 80 cents; dinner, $1; supper, 80 cents	2.60	
21.	Breakfast, 75 cents; dinner, 90 cents; supper, 75 cents	2.40	
22.	Breakfast, 80 cents; dinner, $1; supper, 70 cents	2.50	
23.	Breakfast, 75 cents; dinner, $1; supper, 80 cents	2.50	
24.	Breakfast, 80 cents; supper, $1	1.80	
25.	Breakfast, 80 cents; dinner, $1.10; supper, 80 cents	2.70	
26.	Breakfast, 75 cents; dinner, $1; supper, 65 cents	2.40	
27.	Breakfast, 75 cents; dinner, $1; supper, 70 cents	2.45	
28.	Breakfast, 80 cents; dinner, $1; supper, 80 cents	2.60	
29.	Breakfast, 90 cents; dinner, $1; supper, 65 cents	2.55	
30.	Breakfast, 80 cents; dinner, $1; supper, 85 cents	2.65	
	Elevated railroad, April 1 to 30 inclusive	2.70	
	Bridge cars, April 1 to 30 inclusive	1.60	
	Street cars, Brooklyn and New York, April 1 to 30 inclusive	.85	
	Room, Gilsey House, New York, April 1 to 30 inclusive vou. 1	45.00	
	Jurat to this account	.25	
			365.65

[NOTE—I found it impossible to obtain board and lodging to come within the limit of circular issued by Dep't, August 4, 1887. The account, however, is very little in excess of the same.—J. MONROE HEISKELL, *Examiner.*]

[In approving this it must not be considered as a precedent, but only as applying in this instance.—A. H. GARLAND, *Attorney-General.* May 15, 1888.]

Frank Strong:

For services as general agent, Department of Justice, from May 1 to May 31, 1888, dates inclusive, as follows:

31.	For 31 days' services, at $10 per day	310.00	
	Bill Western Union Telegraph Company, for April, 1888, vou	8.05	
	Jurat	.25	
			318.30

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1888. Leigh Chalmers:

For services and expenses as examiner, Department of Justice, from May 1 to May 31, 1888, dates inclusive, as follows:

Apr.	31.	For 31 days' services, at $8 per day	$248.00	
	1.	Breakfast, 75 cents; dinner, 80 cents; supper, 70 cents; Waco, Tex	2.25	
	2.	Breakfast, 75 cents; dinner, 75 cents; supper, 75 cents; Waco, Tex	2.25	
	3.	Breakfast, 75 cents; dinner, 90 cents; supper, 50 cents; Waco, Tex	2.15	
	4.	Breakfast, 80 cents; dinner, 75 cents; supper, 85 cents; Waco, Tex	2.40	
		Room rent, vou. 1	2.00	
	5.	Breakfast, 75 cents, at Waco	.75	
		Railroad fare, Waco, Tex., to Washington, D. C	37.80	
		Self and baggage from hotel to depot, Waco	.75	
		Dinner at Hearn, 75 cents; supper at Houston, 75 cents	1.50	
		Sleeper from Houston to New Orleans, La	2.00	
	6.	Breakfast on train	.85	
		Sleeper from New Orleans to Washington, D. C	7.00	
		Supper at Montgomery, Ala	.75	
	7.	Breakfast at Atlanta, Ga	.75	
		Dinner at Central, S. C	.75	
		Supper at Charlotte, N. C	.75	
	8.	Breakfast at Charlottesville, Va. (train was 4 hours late and we had breakfast at Charlottesville, Va.)	.75	
		Self and luggage from depot to residence	.75	
		Supper at Waco, on Apr. 30, not charged in April account	.75	
		Jurat	.25	
				$315.20

James W. Nightingale:

For services as examiner, Department of Justice, from May 1 to May 31, 1888, dates inclusive, as follows:

	31.	For 31 days' services at $8 per day		248.00

Thomas B. Hardin:

For services and expenses as examiner, Department of Justice, from May 1 to May 31, 1888, dates inclusive, as follows:

	31.	For 31 days' services, at $6 per day	186.00	
	7.	Lunch at Mobile, Ala	.35	
	8.	Porterage on marshal's accounts, from the marshal's office to my room, Mobile, Ala	.25	
		Transportation of baggage from my room to boat landing, Mobile	.25	
		Steam-boat fare from Mobile to Bladon Springs Landing, Ala	4.00	
		Porterage on baggage at Bladon Springs Landing	.25	
	11-12.	Dinner for self and driver and feed for horse in Washington County, Ala., vou. 1	2.00	
	15.	5½ days' board and lodging at Bladon Springs, Ala., and hack fare, vou. 2	9.75	
		Team hire, Bladon Springs, Ala., vou. 3	10.50	
		Dinner for self and driver and for service of messenger and horse at Healing Springs, Ala., vou. 4	1.25	
		Supper, self and driver, Belmont Springs, Ala., vou. 5	.50	
	16.	Hotel bill, Buckatunna, Miss., vou. 6	1.50	
		Railroad fare, Buckatunna, Miss., to Mobile, Ala	2.15	
		Sleeping-car fare, Buckatunna, Miss., to Mobile, Ala	1.50	
		Bus fare, depot to boarding-house	.50	
		Lunch at Mobile, Ala	.40	
	17.	Lunch at Mobile, Ala	.35	
	18.	Porterage on marshal's accounts from my room to marshal's office	.25	
		2¼ days' board and lodging at Mobile, Ala, vou. 7	3.40	
		Board and lodging at Mobile, Ala., from May 1 to May 8, paid May 18, vou. 8	8.00	

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1888.	Thomas B. Hardin—Continued.		
April 18.	Transportation of baggage, room to depot, Mobile	$0.50	
	Bus fare, room to depot, Mobile	.50	
	Railroad fare, Mobile to Brewton, Ala	2.20	
	Sleeper, Mobile to Brewton, Ala	.50	
19.	Team hire, team used May 16, vou. 9	3.50	
	1 day's board and lodging, Brewton, Ala., vou. 10	2.00	
	Railroad fare, Brewton, Ala., to Montgomery, Ala	3.20	
	Sleeper, Brewton, Ala., to Montgomery, Ala	.50	
	Transportation baggage to and from hotel, Brewton	.25	
21.	Hotel bill, Montgomery, Ala., vou. 11	5.50	
	Transportation baggage to and from hotel, Montgomery	.25	
	Railroad fare, Montgomery, Ala., to Washington, D. C	22.00	
	Sleeper, Montgomery, Ala., to Atlanta, Ga	2.00	
22.	Breakfast, Atlanta, Ga	.50	
	Sleeping-car fare, Atlanta, Ga., to Washington, D. C	4.00	
	Dinner on train	.75	
	Supper at Charlotte, N. C	.75	
	Transportation self and baggage, depot to residence, Washington, D. C	.85	
28.	For certified copies of certain papers, ordered upon authority of Department of Justice, vou. 12	2.75	
	For certified copies of certain papers ordered upon same authority, vou. 13	5.75	
	For certain blanks ordered upon same authority	2.00	
	Jurat to this account	.25	
			$293.65
	J. Monroe Heiskell:		
	For services and expenses as examiner, Department of Justice, from May 1 to May 31, 1888, dates inclusive, as follows:		
May 31.	For 31 days' services, at $8 per day	248.00	
1.	Breakfast, 85 cents; dinner, $1; supper, 75 cents	2.60	
2.	Breakfast, 85 cents; dinner, $1.10; supper, 75 cents	2.70	
3.	Breakfast, 75 cents; dinner, $1; supper, 85 cents	2.60	
4.	Breakfast, 75 cents; dinner, $1.10; supper, 80 cents	2.65	
	Memoranda book, vou. 1	.60	
5.	Breakfast	.85	
	Baggage and self to depot, New York	1.25	
	Railroad fare, New York to Washington	6.55	
	Pullman car	1.00	
	Room at Gilsey House, New York, vou. 2	7.50	
	Dinner, Taylor's Hotel, Jersey City	1.15	
	Supper, en route	.85	
	Baggage and self, depot to residence, Baltimore	1.00	
	Car fare, New York to Brooklyn, on elevated road, bridge road, and street cars, May 1 to 5	1.15	
	Jurat to this account	.25	
			280.50
	David A. Fisher:		
	For services and expenses as examiner, Department of Justice, from April 1 to April 30, 1888, dates inclusive, as follows:		
April 30.	For 30 days' services, at $8 per day	240.00	
1.	Railroad fare, Washington, D. C., to Kansas City, Mo	27.75	
	Sleeper, Washington, D. C., to Chicago, Ill	5.00	
	Transferring baggage to depot, Washington, D. C	.25	
	Bus fare to depot, Washington, D. C	.25	
2.	Breakfast at Grafton, W. Va	.75	
	Dinner at Newark, Ohio	.75	
8.	Breakfast at Chicago, Ill	.75	
	Sleeping-car fare, Chicago, Ill., to Kansas City, Mo	2.50	
	Supper on buffet car	.65	
9.	Breakfast at Kansas City, Mo	.75	
	Dinner at Kansas City, Mo. (arrived at 9 a m., left 2.45 p. m.)	.50	
	Sleeping-car fare, Kansas City to Laury	6.00	
	Supper at Florence, Kans	.75	
10.	Breakfast, Coolidge	.75	
	Dinner at La Junta, Colo	.75	

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1888.		David A. Fisher—Continued.		
April	10.	Supper at Ratoon, N. Mex	$0.75	
	11.	Bus fare, depot to hotel, Santa Fé, N. Mex	.50	
	18.	Hotel, Santa, Fé, N. Mex., vou. 1	24.00	
	19.	Bus to depot, Santa Fé, N. Mex	.50	
		Breakfast at Albuquerque, N. Mex	.75	
	25.	Hotel, Las Cruces, N. Mex., vou. 2	12.00	
		Bus fare to depot, Las Cruces, N. Mex	.25	
		Transferring baggage, depot to hotel and return	.50	
	26.	Railroad fare, Silver City, N. Mex., to Deming, N. Mex.	1.90	
		Dinner at Deming, N. Mex	.75	
		Sleeping-car fare, Deming, N. Mex., to Los Angeles, Cal.	5.00	
		Supper at Bowie, Ariz	.75	
	27.	Breakfast on buffet car	.80	
		Dinner at Indio, Cal	.75	
		Hotel, Los Angeles (up to May 1, 1888), vou. 3	12.10	
		Jurat to this account	.25	
				$349.70
		D. Ira Baker:		
		For services and expenses as examiner, Department of Justice, from May 1, 1888, to May 31, 1888, dates inclusive, as follows:		
May	31.	For 31 days' services, at $8 per day	248.00	
	13.	Self and luggage to railroad depot, Washington	1.00	
		Railroad fare, Washington to Boston, en route	12.11	
		Sleeper to Boston, en route to Portland	3.60	
		Supper on cars, en route to Portland	1.00	
	14.	Breakfast on cars, en route to Portland	1.00	
		Transfer self and luggage across Boston to Boston and Maine R. R	1.00	
		Railroad fare to Portland, $2.50, seat parlor car, 60 cents	3.10	
		Dinner en route, Exeter	.75	
		Self and baggage to Falmouth Hotel, Portland	1.00	
	15.	Railway Guide to compute distances	.40	
	16.	Railroad fare to Biddeford, residence U. S. marshal	.50	
		Railroad fare from Biddeford, 50 cents; going to and returning from depot, 50 cents	1.00	
		Street-car fare, 12 cents; 17th, 24 cents; 19th, 18 cents.	.54	
	19.	Ferriage to Cape Elizabeth to see and examine defendants	.25	
	20.	To depot for Rockland and return, examine defendants.	.50	
		Railroad fare to Rockland	2.50	
		Dinner at Rockland restaurant	1.00	
		Railroad fare from Rockland to Portland	2.50	
	24.	Ferriage to Forest City and Cushing's Island	.50	
	26.	Ferriage to Cushing's	.25	
	28.	To depot and return for Bath	.50	
		Railroad fare to Bath and return	2.50	
		Dinner at Bath	1.00	
	29.	Car fare to Deering and return	.32	
	30.	Steam-boat fare to Harpswell and return	.75	
		Dinner at Harpswell	.75	
	31.	Bill at Falmouth Hotel, 17½ days, at $3.50 per day, Portland, Me., vou. 1	61.25	
		Affidavit to account	.25	
				394.22
		David A. Fisher:		
		For services and expenses as examiner, Department of Justice, from May 1 to May 31, 1888, dates inclusive, as follows:		
	31.	For 31 days' services, at $8 per day	248.00	
	11.	Hotel, San Bernardino, Cal., vou. 1	2.25	
	10.	Railroad fare, Colton to San Bernardino and return	.25	
	11.	Dinner at Colton, Cal	.25	
	26.	Hotel, Los Angeles, Cal., vou. 2	90.10	
		Baggage, transfer hotel to depot, Los Angeles, Cal., trunk and satchel	.75	
	28.	Sleeping-car fare, Los Angeles to Barston, Cal	2.00	
	29.	Breakfast at Barston, Cal	.75	

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1888.		David A. Fisher—Continued.		
May	29.	Sleeping-car fare, Barston, Cal., to Las Vegas, N. Mex..	$6.50	
		Dinner at Bagdad, Cal	.50	
		Supper at The Needles, Cal	.75	
	30.	Breakfast at Williams, Ariz	.75	
		Dinner at Winslow, Ariz	.75	
		Supper at Coolidge, N. Mex	.75	
	31.	Hotel, Las Vegas, N. Mex., vou. 3	3.00	
		Jurat to account	.25	
				$357.60
		Thomas B. Hardin:		
June	30.	For services as examiner from June 1, 1888, to June 30, 1888, dates inclusive, 30 days, at $6 per day		180.00

EXHIBIT F. 5.—DEFENDING SUITS IN CLAIMS AGAINST THE UNITED STATES.

		D. W. Glassie:		
1887.		For services as mechanical expert between July 1, 1887, and July 13, 1887, as follows:		
July	1.	1 day in case Pasqueau *v.* United States	$15.00	
	2.	1 day in case Pasqueau *v.* United States	15.00	
	5.	½ day in case Pasqueau *v.* United States	7.50	
	6.	½ day in case Pasqueau *v.* United States	7.50	
	7.	½ day in case Pasqueau *v.* United States	7.50	
	8.	1 day in case Pasqueau *v.* United States	15.00	
	9.	½ day in case Pasqueau *v.* United States	7.50	
	12.	1 day in case Pasqueau *v.* United States	15.00	
	13.	½ day in case Pasqueau *v.* United States	7.50	
				$97.50
		Felix Brannigan:		
		For expenses actually and necessarily incurred, as follows:		
	1.	Three meals in New York, at $1 each	3.00	
	2.	Three meals in New York, at $1 each	3.00	
	3.	Three meals in New York, at $1 each	3.00	
		Room rent in New York, 3 days at $2, vou	*6.00	
		Hack to ferry, New York, self and baggage	1.00	
		Railroad fare, New York to Washington	6.50	
		Sleeping-car fare	2.00	
		Jurat	.25	
			24.75	
		By disallowance as above	6.00	
				18.75
		Lewis Cochran:		
		For expenses actually and necessarily incurred, as follows:		
	2.	Cab to station, Washington	.50	
		Railroad fare, Washington to Baltimore and return	2.00	
		Transfer, Baltimore	.25	
		Two meals, Baltimore, $1 each	2.00	
		Cab from station	.25	
	5.	Cab to station, Washington	.25	
		Railroad fare to Philadelphia	4.00	
		Seat in parlor car	.75	
		Transfer at Philadelphia	.50	
		Two meals, $1 each	2.00	
		Railroad fare from Philadelphia	4.00	
		Sleeping-car fare	2.00	
	7.	Cab to station with baggage	.50	
		Railroad fare to Dickerson, Md	1.10	
		Stage to Edward's Ferry	1.25	
		Supper	.75	
	8.	Three meals, at 75 cents each	2.25	
	9.	Three meals, at 75 cents each	2.25	

* Disallowed.

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1887. Lewis Cochran—Continued.

July	10.	Three meals, at 75 cents each	$2.25	
		Stage fare to White's Ford and Poolsville	1.00	
		Stage fare to Dickerson station	.75	
		Railroad fare to Washington	1.10	
		Cab fare with baggage	.50	
	14.	Cab fare with baggage to station	.50	
		Railroad fare from Washington to Roncevert, W. Va	8.15	
		Berth in sleeping-car	2.00	
	15.	Breakfast	.50	
	16.	Three meals, at 75 cents each	2.25	
		Stage fare to Lewisburg	.50	
	17.	Stage fare to Falling Springs	1.00	
		Three meals, at 75 cents each	2.25	
	18.	Three meals, at 75 cents each	2.25	
		Stage fare to Lewisburgh	1.00	
	19.	Three meals, at 75 cents each	2.25	
		Stage fare from Lewisburgh to Roncevert	.50	
	19.	Telegram to Colonel Merrill, Cincinnati, vou. 1	.40	
		Railroad fare from Roncevert to Cincinnati	11.70	
		Berth in sleeping car	2.00	
	20.	Three meals, at 75 cents each	2.25	
		Parlor-car seat	.75	
	21.	Three meals at Cincinnati, at $1 each	3.00	
		Cab fare	.50	
	22.	Three meals at Cincinnati, at $1 each	3.00	
	23.	Three meals at Cincinnati, at $1 each	3.00	
		Hotel bill, vou. 2	4.50	
		Cab fare	.50	
		Railroad fare to Washington	14.00	
		Sleeping berth and parlor car	3.00	
	24.	Three meals (dining car), $1 each	3.00	
		Cab from station, with luggage	.50	
		Jurat	.25	
				$107.70

[The foregoing expenses were incurred in the following-named cases and others: Charles W. Shreve, Congressional No. 1015; Amelia Jones, Congressional No. 443; Robert W. Renwick, Congressional No. 635; Jacob Clark, No. 14419; Frank Pidgeon, No. 14236; Gilbert H. Ferris, No. 12814.]

Robert A. Howard:

For expenses actually and necessarily incurred, as follows:

29.	Transfer to depot in Washington, D. C	.50	
	Railroad fare to New York (limited)	8.85	
	Transfer, depot to hotel in New York	.75	
31.	Hotel bill, New York, 2 days, vou. 1	10.00	
	Transfer, hotel to depot, New York	.75	
	Railroad fare, New York to Washington, parlor car	7.75	
	Transfer from depot in Washington	.25	
	Jurat	.25	
			29.10

F. P. Dewees:

For expenses actually and necessarily incurred, as follows: (Ward *v.* United States):

21.	Transfer with baggage	.50
	Washington to Pittsburgh (sleeper $2)	11.00
	Transfer	.50
23.	Hotel bill, vou. 1	3.75
	Transfer	.50
	Pittsburgh to Monongahela City	.94
	Monongahela to Pittsburgh	.94
	One meal	1.00
	Storage of baggage	.20
	Street-car fare	.10
	Pittsburgh to Philadelphia (sleeper $2)	11.00
	One meal	1.00
24.	Transfer at Philadelphia	.30
	Three meals, 80 cents, $1, $1	2.80

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1887. F. P. Dewees—Continued.

July	25.	One meal	$1.00
		Street-car fare (United States business)	.30
		Hotel bill, vou. 2	2.00
		Transfer	.30
		Philadelphia to New York (parlor car, 50 cents)	3.00
		One meal	1.00
		Transfer to boat	.50
		New York to Albany (stateroom, $2)	3.50
		One meal	1.00
	26.	Transfer	.50
		Two trips to Westervliet Arsenal	.80
	27.	Hotel bill, vou. 3	6.75
		Albany to Springfield	2.43
	28.	Street car	.24
		Hotel bill, vou. 4	3.00
		Springfield to New York (parlor car, 50 cents)	3.47
		One meal	1.00
		Transfer	.50
		One meal	1.00
	29.	Hotel bill, vou. 5	2.00
		Transfer	1.00
		New York to Philadelphia (parlor car, 50 cents)	3.00
		One meal in New York	1.00
		Transfer at Philadelphia	.30
		Two meals, $1 each	2.00
	30.	Three meals, 80 cents, $1, $1	2.80
		Street car	.30
		Frankford Arsenal and return	.30
	31.	Three meals, $1 each	3.00
		Hotel bill, vou. 6	2.00
Aug.	1.	Two meals, $1 meal	2.00
		Transfer	.30
		Philadelphia to Washington (parlor car, 75 cents)	4.75
		Transfer with baggage	.50
		Jurat	.25
			$92.32

J. W. Gurley:

For services as attorney in examining witnesses for July 29 and 30 and August 1 and 2, 1887:

Four days' services, at $10 per day 40.00

[Patrick J. Kennedy *vs.* United States, No. 15034, Court of Claims. These services were rendered by J. W. Gurley as special attorney in the taking of testimony, notice having been given by attorney for claimant, and it being impossible for assistant attorney-general or any attorney in the Department to be present in person.—ROBT. A. HOWARD, *Assistant Attorney-General.*]

Lewis Cochran:

For expenses actually and necessarily incurred, as follows:

4.	Cab to station, with baggage, Washington	.50
	Railroad fare, Washington to Philadelphia	4.00
	Seat in Pullman car	.75
	Dinner en route (on train)	1.00
	Supper at Philadelphia	1.00
8.	Dinner and supper, $1 each	2.00
8.	Cab in Philadelphia	.75
10.	Dinner and supper, $1 each	2.00
	Cab in Philadelphia	.50
15.	Railroad fare, Philadelphia to New York	2.50
	Seat in parlor car	.50
	Cab, Philadelphia, with baggage	.75
	Three meals, at $1 each	3.00
16.	Three meals, two at $1 each and one at 75 cents	2.75
17.	Three meals, at $1 each	3.00
18.	Three meals, two at $1 each and one at 75 cents	2.75
	Hotel bill, voucher 1, charged at	4.00
	Railroad fare, New York to Washington	8.35

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1887. Lewis Cochran—Continued.

Aug.	18.	Cab, New York, with baggage	$0.75	
		Cab, Washington, with baggage	.75	
		Jurat	.25	
				$41.85

[The above expenses were incurred in cases of G. H. Ferris *vs.* United States, Nos. 12813 and 12814.]

Lewis Cochran:

	23.	For expenses actually and necessarily incurred, as follows:		
		Cab to station, with baggage	.50	
		Railroad fare, Washington to New York	6.50	
		Sleeping berth	2.00	
		Cab in New York to hotel	1.00	
	24.	Three meals in New York, two at $1 each and one at 75 cents	2.75	
	25.	Three meals in New York, at $1 each	3.00	
	26.	Three meals in New York, two at $1 each and one at 75 cents	2.75	
	27.	Three meals in New York, two at $1 each and one at 75 cents	2.75	
		Hotel bill, voucher 1	6.00	
		Cab to station, New York	1.00	
		Railroad fare, New York to Washington	6.50	
		Sleeping berth	2.00	
		Cab in Washington, station to residence	.50	
		Jurat	.25	
				37.50

[Above expenses incurred in cases of G. H. Ferris *vs.* United States, 12813 and 12814.]

William C. McIntire:

July	31.	To ten days' services as patent expert; during this time I being absent from my place of business at Washington, in the matter of W. H. Ward *vs.* the United States in the Court of Claims, Cong. No. 11, bullet machine; Services included between July 20 and 31, at $50 per day as per special contract with Assistant Attorney-General Howard		500.00

Robert A. Howard:

For expenses actually and necessarily incurred, as follows:

Aug.	24.	Transfer to depot in Washington	.50	
		Railroad fare, Washington, D. C. to Plattsburgh, N. Y.	14.50	
		Parlor car to New York City	1.25	
		Parlor car from New York City to Saratoga, N. Y.	1.50	
		Dinner on train	1.00	
		Supper at Saratoga	1.00	
	25.	Sleeper from Saratoga to Plattsburgh, N. Y.	2.00	
		Transfer from depot to hotel, Plattsburgh, N. Y	.50	
	26.	Hotel bill, Plattsburgh, N. Y.; vou. 1	3.75	
		Railroad fare from Plattsburgh to Rouse's Point, N. Y.	.72	
		Dinner at Rouse's Point	.50	
	27.	Railroad fare from Rouse's Point to Plattsburgh, N. Y.	.72	
		Railroad fare from Plattsburgh to Albany, N. Y	5.40	
	28.	Railroad fare from Albany to Boston, Mass	4.50	
		Breakfast at Worcester, Mass	.75	
		Transfer at Boston, depot to hotel	.50	
		Hotel bill at Boston, vou. 2	2.35	
		Transfer at Boston, hotel to depot	.50	
		Railroad fare from Boston to Portland, Me	2.50	
		Parlor car from Boston to Portland	.60	
		Transfer from depot to hotel	.50	
	29.	Hotel bill at Portland, vou. 3	2.25	
		Transfer from hotel to depot, Portland, Me	.50	
		Railroad fare Portland to Boston	2.50	
		Parlor car, Portland to Boston	.60	
		Transfer from depot to hotel, Boston	.50	

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1887.		Robert A. Howard—Continued.		
Aug.	30.	Hotel bill at Boston, vou. 4	$1.50	
		Breakfast at Boston	.40	
		Dinner at Boston	1.00	
	31.	Breakfast at Boston	.85	
		Hotel bill, Adams House, Boston, vou. 5	2.00	
		Transfer from Adams House to depot (self and trunk)	.75	
		Railroad fare from Boston to New York	4.95	
		Transfer from depot to hotel, New York (self and trunk)	*1.50	
Sept.	1.	Breakfast at New York	1.00	
		Dinner at New York	1.00	
	2.	Breakfast at New York	1.00	
		Dinner at New York	1.00	
		Hotel bill, room, 2 days, at New York, vou. 6	4.00	
	5.	Hotel bill and board at New York, 3 days, vou. 7	10.50	
		Transfer, hotel to steam-boat landing	*1.50	
		Steam-boat fare to Cottage City and return	7.25	
		State-room on steam-boat	†2.00	
		Supper on steam-boat	1.00	
	6.	Breakfast at Cottage City	1.00	
		Dinner at Cottage City	1.00	
	7.	State-room on steam-boat returning	†1.00	
	8.	Transfer to hotel in New York	*1.50	
		Breakfast in New York	1.00	
		Dinner in New York	1.00	
		Transfer from hotel to depot in New York	*1.50	
		Railroad fare, New York to Washington, limited	8.85	
		Jurat	.25	
				$112.19
		Lewis Cochran: For expenses actually and necessarily incurred, as follows:		
Sept.	4.	Cab to station with baggage	.50	
		Railroad fare, Washington to Hagerstown, Md	2.30	
	5.	Hotel bill, Hagerstown, 1 day, vou. 1	2.25	
		Cab to station, Hagerstown	.25	
		Railroad fare, Hagerstown to Keedysville	.35	
	6.	Three meals, 50 cents each	1.50	
	7.	Three meals, 50 cents each	1.50	
	8.	Railroad fare, Keedysville to Washington	1.90	
		Cab from station, Washington	.50	
		Cab to station, Washington	.50	
		Railroad fare, Washington to Keedysville	1.90	
	9.	Three meals, Keedysville	1.50	
	10.	Three meals, Keedysville	1.50	
		Railroad fare, Keedysville to Washington	1.90	
	11.	Cab to station, with baggage, Washington	.50	
		Railroad fare, Washington to New York	6.50	
		Seat in Pullman car	1.25	
		Two meals at $1 each	2.00	
	12.	Three meals, two at $1 each and one at 75 cents	2.75	
		Cab to station, New York	.75	
		Railroad fare, New York to Washington, limited	8.35	
		Cab from station, Washington	.50	
	13.	Railroad fare, Washington to Harper's Ferry, W. Va	1.65	
		Two meals at 75 cents each	1.50	
	14.	Three meals, one at 75 cents, two at 50 cents each	1.75	
	15.	Three meals, one at 75 cents, two at 50 cents each	1.75	
	16.	Three meals, one at 75 cents, two at 50 cents each	1.75	
	17.	Three meals, one at 75 cents, two at 50 cents each	1.75	
		Railroad fare, Halltown, W. Va. to Washington	1.90	
		Cab from station, Washington	.50	
		Jurat	.25	
				53.75

* Transfers to and from hotel, across the city of New York, are $1.50 by legal rate, which I paid.

† The only state-room I could get was one for which they charged me $2, the boat being crowded. Returning I got a room for $1.—ROBERT A. HOWARD, *Assistant Attorney-General.*

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John B. Goode:

For expenses actually and necessarily incurred, as per following statement, as special U. S. attorney in taking depositions in Congressional cases Nos. 1465, 1453, 1470, 1541, 454, 478, 1491, 1479, 1878, 1880, 1865, 1506.

1887.				
Aug.	7.	Lodging, breakfast, and horse feed, vou. 1	$1.50	
	8.	Four horse-feeds, vou. 2	1.00	
		Hotel bill, Reamer House, vou. 3	2.50	
	9.	Hotel bill, Middleburgh, vou. 4	1.50	
		Two horse-feeds, vou. 5	.50	
	11.	Hotel bill at Warrenton, vou. 6	6.00	
		Seven horse-feeds, vou. 7	1.75	
	13.	Hotel bill, Luray, Va., vou. 8	1.50	
		Three horse-feeds, vou. 9	.75	
		Dinner	.50	
		Railroad fare to Harrisonburgh	.65	
	15.	Hotel bill at Harrisonburgh, vou. 10	4.00	
		Railroad fare, Harrisonburgh to Staunton	.85	
	17.	Hotel bill, Staunton, vou. 11	4.00	
		Railroad fare to Ronceverte	2.50	
		Supper	.75	
		Buggy, Ronceverte to Lewisburgh	2.00	
Sept.	3.	Hotel bill at Lewisburgh, vou. 12	9.00	
	4.	Hotel bill at White Sulphur Springs, vou. 13	2.00	
		Railroad fare, White Sulphur to Staunton	2.25	
		Lunch	.50	
	8.	Hotel bill at Staunton, vou. 14	10.50	
		Railroad fare, Staunton to Newmarket	1.40	
		Supper	.50	
	9.	Breakfast and dinner	1.00	
	10.	Bill, Hotel Laurence, Luray, vou. 15	2.00	
		Dinner and horse-feed	.75	
	12.	Bill, Warren Green Hotel, Warren, vou. 16	2.75	
		Dinner and horse-feed	.75	
	13.	Bill at Fairfax C. H., vou 17	1.75	
		Tolls on trip	.36	
		Ferriage	.10	
Aug.	22.	Telegram (copy attached)	.42	
Sept.	13.	*To hire of horse for 13 days, from Aug. 6 to 13, inclusive, and from Sept. 9 to 13, inclusive, at $2 per day	26.00	
		Jurat	.25	
				$94.53

F. M. Shoemaker:

For services and necessary expenses incurred as United States commissioner in behalf of the United States, at Blackfoot, Idaho, on the 18th and 25th days of July, 1887, in taking depositions in the case of Shirley and De Long *vs.* The United States, No. 758, Court of Claims.

July 18, 25. Two days' attendance, at $3 per day	6.00	
238 folios (by actual count) of 100 words, at 15 cents per folio	35.70	
238 folios additional as stenographer, 10 cents per folio	23.80	
Mileage of 5 witnesses from respective ranch to Blackfoot, 27 miles, at 5 cents per mile, each way	2.70	
Attendance of 5 witnesses 6 days, to wit, 4 witnesses 1 day each, and 1 witness 2 days	9.00	
Expenses:		
To money paid R. Fosset, deputy marshal	9.00	
To money paid John Williams, deputy marshal	.50	
		86.70

*The horse was used owing to the fact that there is no direct railroad connection between some of the points where depositions were to be taken, and time was saved thereby.—JNO. B. GOODE.

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J. J. Linney:

For services as commissioner in behalf of the United States at Washington, D. C., on the 12th day of September, 1887, in taking depositions in the case of George W. Williams *vs.* The United States, No. 14836, Court of Claims.

1887.				
Sept.	12.	One day's services, at $3 per day	$3.00	
		41 folios (by actual count) of 100 words, at 15 cents per folio	6.15	
		Additional as stenographer, 10 cents per folio	4.10	
				$13.25

Benjamin Wilson:

For services actually and necessarily incurred in going from Clarksburgh, W. Va., to Hinton, in same State, to attend for the defendants the taking of depositions by claimant in case of Elijah Silley *vs.* The United States, pending in the United States Court of Claims, No. 1531, Congressional. I was also to take or attend taking depositions in cases 1451 and 1540, but failed to make arrangements with claimants without having to wait an unreasonable time.

Aug.	11.	Breakfast, Clarksburgh	.35	
		Hack to depot	.25	
		Car fare to Charleston	7.50	
		Dinner at Parkersburgh	.50	
		Supper at Point Pleasant	.50	
	12.	Hotel bill, Charleston, vou. 1	1.00	
		Hack to depot	.25	
		Paid messenger to go for party, vou. 2	1.00	
	13.	Hotel bill, Hinton, vou. 3	2.00	
		Car fare, Charleston to Hinton	2.90	
		Car fare, Hinton to Washington	9.25	
		Supper	.50	
		Sleeping-car berth	2.00	
		Street cars, Washington	.10	
		Jurat	.25	
				28 35

Benjamin Wilson:

For expenses actually and necessarily incurred in going to North Carolina to attend the taking of depositions by claimants in the following cases pending in the United States Court of Claims, and for the purpose of cross-examining the witnesses in the interest of the Government, to wit: Matthew Lawton *vs.* United States, No. 1466, at Wilmington, N. C.; Joseph Wilson *vs.* United States, No. 1472, at Clinton, N. C.; and Sallie A. Pate, No. 15575, at Winston, N. C.

[I went by Charlotte as the route most convenient to Winston, expecting to receive the papers in the case at Salisbury, on my way south, but they did not come in time. Thence I went by Charlotte on to Wilmington. I stopped off at Lexington and Salisbury, but state the traveling expenses as direct from Washington to Charlotte.]

Sept.	7.	Railroad fare	12.75
		Sleeper	2.00
	8.	Breakfast at Danville, Va	.75
	13.	Dinner (Charlotte), 75 cents; supper, 50 cents	1.25
		R. C. Thompson, telegraph operator, vou. 1	.25
		Omnibus	.20
		Railroad ticket, Wilmington from Charlotte	6.50
		Sleeping car	1.00
	14.	Hotel bill, Wilmington, vou. 2	1.50
		Omnibus to and from hotel	.50
		G. W. Hardwick, telegraph operator, vou. 3	1.36
		Car fare, Wilmington to Clinton	2.70
	15.	Tavern bill, Clinton, vou. 4	1.50
	16.	Car fare, Warsaw	.50
		Car fare, Warsaw to Weldon	4.30
		Dinner, railroad hotel	.75

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1887.		Benjamin Wilson—Continued.	
Sept.	16.	Car fare to Washington from Weldon	$7.60
		Supper, railroad hotel	.75
		Street-car fare, Washington	.10
		Jurat	.25
			$46.51
		Edward M. Watson:	
		For expenses actually and necessarily incurrred, as per following statement, in cases No. 14957, 1120, 1158, 14748, 15659, 15311, 14748, and others, now pending in the Court of Claims.	
July	12.	Railroad ticket to Denver, Colo	47.00
		Sleeper to Chicago (via Penn. limited)	7.50
		Baggage to depot	.25
	13.	Self to depot	.25
		Dinner	1.00
		Supper	1.00
	14.	Breakfast	1.00
		Baggage check at depot in Chicago	*.10
		Sleeper to Denver	7.00
		Dinner, $1; supper, 75 cents	1.75
	15.	Breakfast, 75 cents; dinner, 75 cents; supper, 75	2.25
	16.	Self and baggage, depot to hotel, Denver	.50
		Breakfast	1.00
		Ticket to Salt Lake City	29.00
		Sleeper to Salt Lake City	5.00
		Dinner, $1; supper, $1	2.00
	17.	Room at hotel, one day, voucher 1	.75
		Self and baggage to depot	.50
		Breakfast, $1; dinner, $1; supper, 75 cents	2.75
	18.	Breakfast, $1; dinner, $1; supper, $1	3.00
		Self and baggage to hotel	.50
	19.	Telegram from Indian agent at Ross Fork, voucher 2	.50
	21.	Dinner, $1; supper, $1	2.00
	22.	Dinner, $1; supper, $1	2.00
	23.	Hotel bill, voucher 3	13.75
		Self and baggage to depot	.50
		Telegram to agent at Ross Fork, voucher 4	.20
		Railroad fare to Ogden	2.00
		Seat in sleeper to Ross Fork	1.20
		Dinner, 75 cents; supper, 75 cents	1.50
	25.	Railroad fare to Blackfoot and return	1.30
		Breakfast, $1; dinner, $1; supper, $1	3.00
	26.	Breakfast, $1; dinner, $1; supper, $1	3.00
	27.	Breakfast, $1; dinner, $1; supper; $1	3.00
	28.	Breakfast, $1; dinner, $1	2.00
Aug.	1.	Board bill 3½ days, voucher 5	10.50
		Telegram to Kreedler, voucher 6	.30
		Telegram to Colonel Howard, voucher 7	.62
		Dinner, $1; supper, 75 cents	1.75
		Sleeping-car fare from Blackfoot to Silver Bow	2.00
		Railroad fare, Ross Fork to Blackfoot	.65
	2.	Breakfast	.75
		Railroad fare, Silver Bow to Garrison	2.25
		Railroad fare, Garrison to Billings	17.10
		Helena, depot to hotel	.50
		Telegram to Kreidler, voucher 8	.25
	3.	Hotel bill at Helena, voucher 9	2.50
		Hotel to depot	.50
		Sleeper, Helena to Billings	2.00
		Dinner, 75 cents; supper, 75 cents	1.50
		Depot to hotel	.50
	5.	Hotel bill, voucher 10	4.50
		Hotel to depot	.50
		Railroad fare, Billings to Portland	50.30
		Sleeper, Billings to Wallula Junction	6.00
		Breakfast, 75 cents; dinner, 75 cents; supper, 75 cents	2.25
	6.	Breakfast, 75 cents; dinner, 75 cents; supper, 75 cents	2.25

*Disallowed.

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1887.		Edward M. Watson—Continued.		
Aug.	6.	Railroad fare, Pasco Junction to Walla Walla	$2.70	
	7.	Lodging at Wallula Junction, voucher 11	1.00	
		Depot to hotel, Walla Walla	.50	
	8.	Hotel bill, voucher 12	3.50	
		Telegram to Kreidler, voucher 12½	.55	
		Hotel to depot	.50	
		Railroad fare, Walla Walla to Pasco Junction	2.70	
		Supper	.75	
		Sleeper from Pasco to Tacoma	2.00	
	9.	Breakfast	.75	
		Depot to hotel	.50	
		Messenger	.25	
		Telegram to Port Townsend, voucher 13	.75	
		Reply to same, voucher 14	.75	
	10.	Hotel bill, voucher 14½	3.50	
		Hotel to depot	.50	
		Sleeper to Portland	1.00	
		Dinner	.75	
		Depot to hotel, Portland	.50	
		Supper	1.00	
		Breakfast	1.00	
		Sleeper to San Francisco	5.00	
		Dinner	1.00	
		Hotel, room rent, voucher 15	1.50	
		Depot to hotel	.50	
		Supper	1.00	
	12.	Breakfast	1.00	
		Stage fare, Ashland to Coles	4.00	
		Dinner, $1; supper, $1	2.00	
		Affidavit to same	.25	
			301.22	
		By disallowance as above	.10	
				$301.12
		Edward M. Watson:		
		For expenses actually and necessarily incurred as per following statement, in cases Nos. 14957, 1120, 1158, 14748, 15659, and others, now pending in the Court of Claims:		
	13.	Breakfast	1.00	
		Baggage and self from depot to hotel, San Francisco	1.00	
		Telegram to Colonel Howard, voucher 1	1.20	
		Dinner, $1; supper, $1	2.00	
	15.	Carriage to visit attorneys, in various parts of city, representing claims against Government	2.50	
	24.	Telegram to Colonel Howard, vou. 2	.55	
		Street-car fare about the city	.50	
	14.	Breakfast, dinner, and supper, at $1	3.00	
	15.	Breakfast, dinner, and supper, at $1	3.00	
	16.	Breakfast, dinner, and supper, at $1	3.00	
	17.	Breakfast, dinner, and supper, at $1	3.00	
	18.	Breakfast, dinner, and supper, at $1	3.00	
	19.	Breakfast, dinner, and supper, at $1	3.00	
	20.	Breakfast, dinner, and supper, at $1	3.00	
	21.	Breakfast, dinner, and supper, at $1	3.00	
	22.	Breakfast, dinner, and supper, at $1	3.00	
	23.	Breakfast, dinner, and supper, at $1	3.00	
	24.	Breakfast, dinner, and supper, at $1	3.00	
	25.	Breakfast	1.00	
		Sleeper to Tucson	6.00	
		Room at hotel for 12 days, vou. 3	24.00	
		Self and baggage from hotel to depot	1.00	
		Porter to carry heavy valise across ferry	*.50	
		Dinner, 75 cents; supper, 75 cents	1.50	
	26.	Breakfast, 75 cents; dinner, $1; supper 75 cents	2.50	
	27.	Self and baggage, depot to hotel	1.00	

* Disallowed.

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1887.	Edward M. Watson—continued.		
Aug. 29.	Hotel at Tucson (no voucher 4) vou. 5	$10.00	
	Hotel to depot	1.00	
	Sleeper from Tucson to Deming	1.50	
	Dinner, 75 cents; supper, 75 cents	1.50	
	Baggage to hotel	.50	
30.	Hotel bill at Deming, vou. 6	2.25	
	Baggage to train	.50	
	Railroad fare to Kansas City from Deming	35.25	
	Sleeper, Rincon to Kansas City	7.00	
	Supper	.75	
31.	Breakfast, 75 cents; dinner, 75 cents; supper, 75 cents	2.25	
Sept. 1.	Breakfast, 75 cents; dinner, 75 cents	1.50	
	Depot to hotel, Kansas City, self and baggage	.50	
	Telegram to J. H. Sallee, vou. 7	.35	
7.	Hotel bill at Kansas City, vou. 8	17.25	
	Railroad fare to Memphis	13.00	
	Hotel to depot	.50	
	Depot to hotel at Fort Scott	.50	
	Messenger on official business	*.25	
	Hotel at Fort Scott, vou. 9	4.50	
	To depot from hotel	.50	
	Sleeper from Fort Scott to Memphis	3.00	
8.	Breakfast, $1; dinner, $1	2.00	
	Depot to hotel, self and baggage	.75	
9.	Hotel bill, vou. 10	4.00	
	Depot to hotel, self and baggage	.75	
	Railroad fare to Holly Springs	1.35	
	Self and baggage to town	.50	
27.	Self and baggage to depot	.50	
	Breakfast, 75 cents; railroad fare to Memphis, $1.35	2.10	
	Baggage transfer in Memphis	.25	
	Railroad fare to Washington	22.90	
	Sleeper to Washington	6.00	
	Carriage to depot	.50	
	Breakfast, $1; dinner, $1; supper, 75 cents	2.75	
28.	Breakfast	.75	
	Depot home, self and baggage	.50	
	Jurat	.25	
		229.45	
	Less disallowance as above	.75	
			$228.70
	N. T. N. Robinson:		
	For expenses actually and necessarily incurred as per following statement:		
July 18.	Transfer to depot in Washington	50	
	Railroad fare, Washington to Springfield, Mass	9.97	
	Sleeping-car fare	2.00	
	Supper on train	1.00	
19.	Breakfast on train	1.00	
	Transfer, baggage to hotel, Springfield	.25	
Aug. 3.	Hotel bill, Springfield, vou. 1	4.00	
	Street-car fare, Springfield, Government business	.30	
4.	Transfer, baggage to depot, Springfield	.25	
	Railroad fare, Springfield to Washington, D. C	9.97	
	Parlor car	1.50	
	Dinner on train	1.00	
	Supper on train	1.00	
	Transfer from depot in Washington	.50	
	Jurat to this account	.25	
			33.4
	Samuel P. Conner, jr.:		
	For services as attorney from August 9, 1887, to August 12, 1887, 4 days, at $20 per day [In case of P. J. Kennedy *vs.* The United States, No. 15034.]		80.00

* Disallowed.

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Wm. H. Green:

For services as a lawyer in behalf of the United States at Cairo, Ill., on the 10th, 12th, and 23d of September, 1887, in taking depositions in the case of Stephen Bird, executor, etc., *vs.* The United States, No. 308, Cong., Court of Claims.:

1887. Aug. 4	For 3 days' services, at $10 per day		$30.00

T. J. Shelton, jr.:

For services as United States commissioner of the Court of Claims, in behalf of the United States, at Memphis, Tenn., on September 13, 1887, in taking deposition in the case of E. C. Sturdivant *vs.* The United States, No. 14575, Court of Claims:

Sept. 13.	One day's services, at $3 per day	$3.00	
	17 folios (by actual count) of 100 words, at 15 cents per folio	2.55	
			5.55

T. J. Shelton, jr.:

For services as U. S. commissioner, Court of Claims, in behalf of the United States, at Moscow, Tenn., on Aug. 17, 1887, and at Rossville, Tenn., Sept. 14, 1887, in taking depositions in the case of J. B. Simmons *vs.* The United States, No. 1135, Court of Claims:

17.	One day's services, at $3 per day	3.00	
	$25\frac{1}{10}$ folios (by actual count) of 100 words, at 15 cents per folio	3.77	
			6.77

T. J. Shelton, jr.

For services as United States commissioner, in behalf of the United States, at Memphis, Tenn., on the 23d and 29th days of August, 1887, in taking depositions in the case of Adelia C. Pope, executrix of John Pope, deceased, *v.* The United States, No. 862, Congressional, Court of Claims:

23.	One day's services, at $3 per day	3.00	
	$22\frac{74}{100}$ folios (by actual count) of 100 words, at 15 cents per folio	3.41	
			6.41

T. J. Shelton, jr.

For services as United States commissioner, in behalf of the United States, at Covington, Tenn., on September 3, 1887, in taking depositions in the case of John S. Peete *v.* The United States, No. 2033, Court of Claims:

Sept. 3.	One day's services, at $3 per day	3.00	
	7 folios (by actual count) of 100 words, at 15 cents per folio	1.05	
			4.05

T. J. Shelton, jr.

For services as United States commissioner, on behalf of the United States, at Corinth, Miss., on September 8, 1887, in taking depositions in the case of A. M. Barry, administrator of W. J. Driver, deceased, *v.* The United States, No. 698, Court of Claims:

8.	No per diem.		
	$3\frac{1}{10}$ folios (by actual count) of 100 words, at 15 cents per folio	.50	
			.50

Elijah G. Penn.

For services and necessary expenses incurred as witness in behalf of the United States, at Cincinnati, Ohio, on the 22d and 23d of July, 1887, in the case of Jacob Clark *v.* The United States, No. 14419:

July 22-'3.	Mileage of witness from Amelia, Ohio, to Cincinnati, Ohio, 19 miles, at 5 cents per mile each way	1.90	
	Attendance as witness 2 days, at 1.50 per day	3.00	
	Hotel bill in Cincinnati, Ohio, voucher	3.00	
	Notary's fee	.40	
		8.30	
	Deduct overcharge of notary fee	.15	
			8.15

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John T. Jockel:

For services as notary public in behalf of the United States at Cincinnati, Ohio, on July 21 and 22, 1887, in taking depositions in the case of Jacob Clark *v.* The United States, No. 14419, Court of Claims:

1887. July 21-22.	Two days' services, at $3 per day	$6.00	
	222 folios (by actual count) of 100 words, at 15 cents per folio	33.30	
	Additional as stenographer, 10 cents per folio	22.20	
		61.50	
	Deduct one per diem	3.00	
			$58.50

R. W. P. Huff:

For services as chancery clerk of Wilkinson County and *ex officio* notary public, in taking a deposition for the United States in the case of Louis and Henry Loeb *v.* The United States, in the Court of Claims, No. 522, Cong.:

Sept. 27-29.	Service	3.00	
	7,644 words, at 15 cents	11.45	
	980 of same, by stenographer	.98	
			15.44

Robert A. Howard:

For expenses actually and necessarily incurred, as per following statement, in case of Jeremiah D. Green *v.* United States, No. 15218:

21.	Transfer to depot, Washington, D. C.	.25	
	Railroad fare from Washington to New York	6.50	
	Parlor-car from Washington to New York	1.25	
	Transfer from depot at New York	1.00	
25.	Transfer to depot at New York	1.00	
	Railroad fare to Washington, D. C. (limited)	8.85	
	Transfer from depot, Washington	.25	
	Jurat	.25	
			19.35

Lewis Cochran:

For expenses actually and necessarily incurred, as per following statement, in cases of John Lyter, Cong. No. 1979; David Best, Cong. No. 1487; and Daniel Beachley, No. 1450, Cong.:

Oct. 14.	Cab to station and baggage	.50	
	Railroad fare, Washington to Frederick, $1.70; parlor-car, 50 cents	2.20	
	2 meals, $1 each	2.00	
15.	3 meals, $1 each	3.00	
16.	2 meals, $1 each; 1 meal, 75 cents	2.75	
17.	2 meals, $1; 1 meal, 75 cents	1.75	
	Cab fare to station, Frederick	.50	
	Railroad fare, Frederick to Washington, $1.70; parlor-car, 50 cents	2.20	
	Car fare, Washington, with baggage	.75	
	Jurat	.25	
			15.90

F. P. Dewees:

For expenses actually and necessarily incurred, as per following statement, in cases of Morse Arms Manufacturing Company *vs.* The United States, and Forehand and Wadsworth *vs.* The United States:

Aug. 16.	Transfer to depot with baggage	.50	
	Railroad fare, Washington to Philadelphia (parlor-car 75 cents)	4.75	
	Transfer at Philadelphia	.30	
	Two meals at Philadelphia, $1, 75 cents	1.75	
Sept. 1.	Railroad fare, Philadelphia to New York (parlor-car 50 cents)	3.00	
	Transfer to hotel	.50	
	Two meals, $1	2.00	
	Transfer to boat	.50	
	Fare to New Haven	.75	

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1887.		F. P. Dewees—Continued.		
Sept.	1.	State-room	$1.00	
	2.	Transfer at New Haven	.50	
		Hotel bill, New Haven, vou	2.00	
		Transfer to depot	.50	
		New Haven to Hartford	1.45	
		Transfer	.50	
		One meal en route	1.00	
		Supper at Hartford	.75	
		Hartford to New Haven	1.45	
		Transfer to boat	.50	
		New Haven to New York	.75	
		State-room	1.00	
	3.	Transfer in New York	1.00	
		One meal, $1	1.00	
		New York to Philadelphia (parlor-car 50 cents)	3.00	
		One meal at Philadelphia	1.00	
	16.	Transfer at Philadelphia	.30	
		Two meals, $1, 75 cents	1.75	
		Philadelphia to Washington	4.00	
		Sleeping car	2.00	
		Transfer	.35	
		Jurat	.25	
				$40.10
		F. P. Dewees:		
		For expenses actually and necessarily incurred, as per following statement, in cases of Nourse *vs.* The United States and Ward *vs.* The United States:		
Nov.	6.	Transfer	.30	
		Washington to Philadelphia (parlor-car 75 cents)	4.75	
		Transfer at Philadelphia	.30	
		Dinner	1.00	
	7.	Philadelphia to New York (parlor-car 50 cents)	3.00	
		Two meals, $1 each	2.00	
		Transfer	.50	
		New York to Philadelphia (parlor-car 50 cents)	3.00	
	8.	Supper	1.00	
	9.	Philadelphia to Bridesburgh and return	.30	
		Two meals, $1, 80 cents	1.80	
	10.	Lodging and breakfast, 4 days, vou	8.00	
		Two meals, $1, 75 cents	1.75	
		Transfer	.30	
		Philadelphia to Washington (parlor-car 75 cents)	4.75	
		Transfer	.30	
		Jurat	.25	
				33.30
		John McBrooks:		
		For services and expenses as attorney representing the United States, between July 1 and July 31, 1887, on the following days: July 1, 2, 5, 6, 7, 8, 11, 12, 13, 14, 15, 16, 18, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29, 30:		
		24 days, at $10 per day	240.00	
July	1.	Board and lodging at Bolivar, Tenn. (voucher 1)	1.50	
		Railroad fare from Bolivar to Memphis	2.10	
		Supper at Grand Junction, voucher 2	.50	
		Bus, depot at Memphis, home, 9.45 p. m	.50	
	12.	Bus, depot at Memphis, home, 5 a. m	.50	
		Railroad fare, Memphis to Byhalia	.85	
	13.	Board and lodging at Byhalia, voucher 3	1.50	
		Railroad, Byhalia to Memphis	.85	
	17.	Railroad, Memphis to Clarendon, Ark	3.55	
		Railroad, Memphis to Clarendon, Ark., sleeper	2.00	
	19.	Board and lodging, Clarendon, Ark., voucher 4	2.00	
		Railroad fare, Clarendon to Holly Grove	.50	
	20.	Board and lodging, Holly Grove, voucher 5	1.50	
		Railroad, Holly Grove to Poplar Grove	1.10	
		Board at Poplar Grove, Ark. voucher 6	.50	
		Buggy hire, Poplar Grove to Latour, Ark., voucher 7	2.50	
		Railroad fare from Latour to Marianna	.45	
	21.	Board and lodging at Marianna, Ark., voucher 8	2.25	

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1887.		John McBrooks—Continued.		
July	21.	Railroad fare, Marianna to Memphis	$2.25	
	22.	Railroad fare, Memphis to Collierville, Tenn	.70	
		Board and room, Collierville, Tenn., voucher 9	.75	
		Railroad fare, Collierville to Memphis	.70	
		Bus, depot at Memphis, home, 9.50 p. m	.50	
	25.	Railroad fare, from Memphis to Brownsville	1.70	
		Dinner at Brownsville, voucher 10	.50	
		Railroad fare from Brownsville to Humboldt	.75	
	27.	Board and lodging at Humboldt, voucher 11	3.50	
		Railroad, Humboldt to Dyer, Tenn	.55	
	28.	Board and lodging at Dyer, Tenn., voucher 12	2.00	
		Hack hire, Dyer to Trenton, Tenn., voucher 13	2.00	
		Dinner at Trenton, voucher 14	.50	
		Railroad from Trenton to Jackson	.85	
		Hack, depot to hotel	.25	
	30.	Board and lodging, Jackson, Tenn., voucher 15	3.00	
		Bus to depot at Jackson	.25	
		Railroad from Jackson to Memphis	2.95	
		Breakfast at Milan, Tenn	.25	
				$288.60
		John McBrooks:		
		For services and expenses as attorney representing the United States between Aug. 1 and Sept. 3, 1887, on the following days: Aug. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 15, 16, 17, 18, 19, 20, 22, 23, 24, 25, 26, 29, 30, 31; Sept. 1, 2, 3:		
Aug.	1.	28 days, at $10 per day	280.00	
		Omnibus to Miss. and Tenn. depot (Memphis)	.50	
		Railroad fare, Memphis to Vicksburg, Miss	6.60	
		Sleeper, Memphis to Vicksburg, Miss., vou. 1	2.00	
		Supper on train, vou. 2	.45	
	2.	Board and lodging at Vicksburg, Miss., vou. 3	3.00	
		Omnibus to depot	.50	
		Railroad fare from Vicksburg to Jackson, Miss	1.30	
	3.	Board and lodging at Jackson, Miss., vou. 4	2.00	
		Railroad fare from Jackson to Forest, Miss	1.40	
	4.	Board and lodging at Forest, Miss., vou. 5	1.50	
		Railroad fare from Forest to Jackson, Miss	1.40	
		Railroad fare from Jackson to Osyka, Miss	2.85	
	5.	Board and lodging at Osyka, Miss., vou. 6 and 7	2.50	
		Railroad fare from Osyka to Amite City, La	.60	
	6.	Board and lodging at Amite City, La., vou. 8	2.00	
		Railroad fare from Amity City to New Orleans, La	2.05	
	8.	Bus hire to depot, New Orleans, La	.50	
		Board and lodging at New Orleans, vou. 9	6.00	
		Railroad fare from New Orleans to Ethel, Miss	3.40	
	9.	Board and lodging at Jackson, La. (could not obtain voucher)	.75	
		Board and lodging at Bayou Sara, La., vou. 10	1.50	
		Hack hire from Ethel, Miss., to Bayou Sara, La., vou. 11	2.00	
		Special trip of tug for Baton Rouge from Bayou Sara, vou. 12	*12.50	
		Railroad fare from Baton Rouge, to Vicksburg, Miss	4.40	
		Railroad sleeper from Baton Rouge to Vicksburg	2.00	
	10.	Board and lodging at Vicksburg, vou. 13	3.00	
		Railroad fare from Vicksburg to Memphis	6.60	
		Railroad sleeper to Memphis, vou. 14	2.00	
	11.	Bus from depot home	.50	
		Breakfast on sleeper, vou. 15	.75	
	16.	Railroad fare from Memphis to Moscow, Tenn	1.15	
		Dinner and supper at Moscow, Tenn., vou. 16	1.00	
		Railroad fare from Moscow to Memphis	1.15	
		Bus from depot, home, Memphis, 9.30 p. m	.50	
	17.	Railroad fare from Memphis to Moscow, Tenn	1.15	
		Board at Moscow, vou. 17	1.00	
		Hire of buggy and horse, to country, vou. 18	1.25	
		Railroad fare from Moscow to La Grange	.30	
	19.	Board and lodging at La Grange, Tenn, vou. 19	1.50	
	20.	Railroad fare from La Grange to Memphis	1.45	

*As per original.

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1887.		John McBrooks—Continued.		
Aug.	30.	Railroad fare from Memphis to Atocka, Tenn	$0.80	
		Board at Atocka, Tenn., vou. 20	.50	
		Railroad fare from Atocka to Covington	.35	
	31.	Board and lodging at Covington, vou. 21	2.00	
		Railroad fare from Covington to Ripley	.40	
Sept.	2.	Board and lodging at Ripley, vou. 22	2.50	
		Railroad fare from Ripley to Covington	.40	
		Breakfast at Covington, vou. 23	.50	
		Hack hire from Covington to Mason, vou. 24	1.50	
	3.	Board and lodging at Mason, Tenn., vou. 25	2.00	
		Hack hire from Mason to Covington, vou. 26	1.25	
		Railroad fare from Covington to Memphis	1.15	
			380.35	
		Less disallowance for per diem services August 7, 1887, it being Sunday	10.00	
				$370.35
		John McBrooks:		
		For services and expenses as attorney representing the United States, from September 7, 1887, to October 31, 1887, on the following days: September 7, 8, 9, 10, 12, 14, 19, 20, 22, 28, 29, 30, October 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 31:		
		42 days, at $10 per day	420.00	
	7.	Railroad fare from Memphis, Tenn., to Corinth, Miss	2.80	
	8.	Board and lodging at Corinth, vou. 1	2.00	
		Railroad fare from Corinth to Tupelo	1.50	
	10.	Board and lodging at Tupelo, vou. 2	2.00	
		Railroad fare from Tupelo to Memphis	3.15	
		Breakfast at Holly Springs en route, vou. 3	.75	
	14.	Railroad, Memphis to Collierville	.70	
		Hack hire from Collierville to Macon and return, vou. 4	3.00	
		Dinner at Macon	.50	
		Railroad from Rosseville to Memphis	.95	
	19.	Railroad from Memphis to Hernando, Miss	.65	
	20.	Board and lodging at Hernando, Miss., vou. 5	2.00	
		Railroad from Hernando to Memphis	.65	
	27.	Board and lodging, Florence, Ala., vou. 6	4.00	
	29.	Bus hire from depot to hotel and return	.50	
		Railroad from Florence to Chattanooga	5.10	
		Supper at Stevenson, Ala., en route, vou. 7	.50	
	30.	Board and lodging at Chattanooga, vou. 8	3.00	
		Railroad from Chattanooga to Collinsville, Ala	2.00	
Oct.	1.	Board and lodging at Collinsville, Ala., vou. 9	1.00	
		Hack hire, Collinsville to Gailesville, 20 miles, vou. 10	3.00	
	7.	Board and lodging, Gailesville, Ala., 6 days, vou. 11	6.00	
		Hack hire, Gailesville, Ala., to Collinsville, vou. 12	1.25	
		Dinner at Collinsville, vou. 13	.50	
		Railroad, Collinsville to Fort Payne, Ala	.50	
	8.	Board and lodging at Fort Payne, Ala., vou. 14	2.00	
		Railroad, Fort Payne to Chattanooga, Tenn	1.50	
	9.	Board and lodging at Chattanooga, vou. 15	2.50	
		Railroad, Chattanooga to Stevenson, Ala	1.15	
	10.	Board and lodging at Stevenson, vou. 16	2.50	
		Railroad, Stevenson to Scottsboro	.55	
	12.	Board and lodging at Scottsboro, vou. 17	3.00	
		Railroad fare, Scottsboro to Stevenson	.55	
	13.	Board and lodging at Stevenson, vou. 18	1.00	
		Railroad from Stevenson to Dechard	.95	
		Dinner at Dechard, vou. 19	.25	
		Railroad, Dechard to Murfreesboro	1.55	
	14.	Board and lodging at Murfreesboro, vou. 20	2.25	
		Bus hire to and from depot	.50	
		Railroad, Murfreesboro to Nashville	1.00	
	17.	Board and lodging at Nashville, Tenn., vou. 21	6.00	
		Railroad, Nashville to Franklin	.60	
		Dinner at Franklin, vou. 22	.50	

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1887.		John McBrooks—Continued.		
Oct.	17.	Railroad, from Franklin to Columbia	$0.80	
		Bus from depot and return	.50	
	18.	Board and lodging at Columbia, vou. 23	2.00	
		Railroad, Columbia to Lawrenceburg	1.35	
	19.	Breakfast at Rippeys, en route, vou. 24	.25	
		Dinner at Waynesboro, vou. 24½	.35	
		Hack hire, Lawrenceburg to Waynesboro and return, vou. 25	3.00	
	20.	Board and lodging at Lawrenceburg, vou. 26	1.25	
		Railroad, Lawrenceburg to Columbia	1.35	
		Board and lodging at Columbia, vou. 27	1.00	
		Railroad, Columbia to Fayetteville	1.90	
	22.	Board and lodging, Fayetteville, vou. 28	3.50	
		Bus from depot to hotel and return	.50	
		Railroad, from Fayetteville to Estell Springs, Tenn	1.35	
	23.	Board and lodging at Estell Springs, vou. 29	1.50	
		Railroad, from Estell Springs to Dechard	.15	
		Bus from Dechard to Winchester and return, vou. 30	1.00	
		Railroad, Dechard to Stephenson	.90	
	24.	Board and lodging at Stephenson, vou. 31	1.50	
		Railroad, Stephenson to Florence, Ala	4.00	
		Bus from depot and return	.50	
	25.	Board and lodging, Florence, Ala., vou. 32	1.50	
			526.50	
		Less disallowances of per diem for Oct. 2, 9, 16, and 23, being Sundays	40.00	
				$486.50
		A. M. Lea:		
		For services and expenses as counsel for the United States from Oct. 8, 1887, to Oct. 12, 1887, exclusive of Sunday:		
	12.	Four days' services, at $10 per day	40.00	
	8.	Car fare from Vicksburg to Kleinston, Miss	.10	
		Fare on steam-boat from Kleinston, Miss., to Lake Providence, La	3.25	
	11.	Fare on steam-boat from Lake Providence to Greenville	3.00	
	12.	Dinner at Greenville	1.00	
		Railroad fare, Greenville to Vicksburg	2.80	
		Supper at Leland	.75	
		Amount paid on two telegrams from Assistant Attorney-General Howard, forwarded from Lake Providence	*1.05	
	25.	For services and expenses as counsel for the United States from October 22, 1887, to October 25, 1887, inclusive (and exclusive of Sunday), being time actually employed in taking depositions in case of Govey Hood *vs.* The United States, three days, at $20 per day	60.00	
	21.	Car fare, Vicksburg to Kleinston, Miss	.10	
		Steamboat fare, Kleinston to Lake Providence	3.25	
	25.	Steam-boat fare, Lake Providence to Kleinston	3.00	
		Board at Lake Providence, voucher	9.25	
			127.55	
		Disallowed telegrams, $1.05, and $10 per day on October 22, 24, and 25, 1887	31.05	
				96.50
		L. W. Brandon:		
		For services as a notary public on behalf of the United States at Bayou Sara, La., on September 28, 1887, in taking depositions in the case of Henry and Louis Loeb *vs.* The United States, No. 522, Congressional, Court of Claims:		
Sept.	28.	One day's services at $3 per day	3.00	
		20 14/100 folios (by actual count) of 100 words, at 15 cents per folio	3.10	
				6.10

*Disallowed.

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A. C. Campbell:

For services as attorney in behalf of the United States at Cheyenne, Wyo., on October 17, 18, 19, and 22, 1887, in taking depositions in the case of Patrick and Brown *vs.* The United States, No. 15658, Court of Claims:

1887. Oct.	4 days' services, at $10 per day		$40.00

Robert L. Miller:

For services as United States commissioner in behalf of the United States, at Washington, D. C., on November 14, 1887, in taking depositions in the case of Susan S. Eyler, administratrix, etc., *vs.* The United States, No. 263, Court of Claims:

Nov. 14.	One day's services at $3, per day	$3.00	
	24 folios (by actual count) of 100 words, at 15 cents per folio	3.60	
	Additional as stenographer, 10 cents per folio	2.40	
			9.00

William C. McIntire:

For services as mechanical expert between October 17, 1887, and November 21, 1887, 21½ days, at $25 per day, as per following statement:

Oct. 17.	1 day, Morse Arms Co., No. 14340	25.00	
18.	1 day, Morse Arms Co., No. 14340	25.00	
19.	1 day, Morse Arms Co., No. 14340	25.00	
20.	1 day, Morse Arms Co., No. 14340	25.00	
21.	1 day, Morse Arms Co., No. 14340	25.00	
25.	1 day, Morse Arms Co., No. 14340	25.00	
26.	1 day, Morse Arms Co., No. 14340	25.00	
27.	1 day, Morse Arms Co., No. 14340	25.00	
31.	1 day, Schillinger *vs.* United States, Cong., No. 7	25.00	
Nov. 1.	1 day, Schillinger *vs.* United States, Cong., No. 7	25.00	
2.	1 day, Schillinger *vs.* United States, Cong., No. 7	25.00	
3.	1 day, Schillinger *vs.* United States, Cong., No. 7	25.00	
5.	½ day, Schillinger *vs.* United States, Cong., No. 7	12.50	
7.	1 day, Schillinger *vs.* United States, Cong., No. 7	25.00	
8.	1 day, Schillinger *vs.* United States, Cong., No. 7	25.00	
9.	½ day, Schillinger *vs.* United States, Cong., No. 7	12.50	
10.	1 day, Schillinger *vs.* United States, Cong., No. 7	25.00	
11.	½ day, Schillinger *vs.* United States, Cong., No. 7	12.50	
12.	1 day, Kelton *vs.* United States, No. 15593	25.00	
14–15.	2 days, Morse Arms Co., *vs.* United States, Nos. 10270, 12065, 14340	50.00	
17.	½ day, Kelton *vs.* United States, No. 15593	12.50	
18.	1 day, Schillinger *vs.* United States, Cong., No. 7	25.00	
21.	½ day, Schillinger *vs.* United States, Cong., No. 7	12.50	
			537.50

S. W. Willis:

For services as commissioner in behalf of the United States at Scottsboro, Ala., on October 12, 1887, in taking depositions in the case of Clairborne Evans; James P. Steely and S. N. Wood *vs.* The United States, Nos. 1652, 620, 2012, Cong., Court of Claims:

Oct. 12.	One day's services at $3 per day	3.00	
	34 folios (by actual count) of 100 words, at 15 cents per folio	5.10	
			8.10

H. L. Hendley:

For services as notary public in behalf of the United States, at Columbia, Tenn., on the 20th October, 1887, in taking depositions in the case of Joseph Anderson, executor, *vs.* The United States, No. 733, Cong., Court of Claims:

20.	One day's services, at $3 per day	3.00	
	13 folios (by actual count) of 100 words, at 15 cents per folio	1.95	
			4.95

Samuel D. Dodge:

	For services as special attorney between November 12, 1887, and November 15, 1887, 2 days, at $10 per day [in case of McLean *vs.* The United States, No. 15718		20.00

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1887. Eagleton M. Smith:

Oct. 20. For services as special attorney between October 24, 1887, and November 1, 1887, in taking depositions at Holly Springs, as follows: October 24, No. 773, James M. Rogers *vs.* United States; October 25, James M. Rogers, administrator, *vs.* United States; October 26, No. 776, M. M. Lacey *vs.* United States; October 27, No. 768, Eliza Ax, executrix, *vs.* United States; November 1, No. —, E. P. Ward *vs.* United States, five days, at $10 per day $50.00

Thomas M. Knapp:

Nov. 21. For services as attorney for the United States between October 15, 1887, and November 21, 1887, in the case of Jacob Kern *vs.* The United States, No. 15564, in the Court of Claims, on the following days: October 15, 17, 18, 19, 20, 21, 22, 24, 25, 26, 27, 28, 29, 31, and November 21, 1887, 15 days, at $10 per day 150.00

John C. Dougherty:

Sept. 3 to Oct. 17. For services and expenses as special United States attorney on September 3, 1887; also from September 5 to 10, dates inclusive; also from September 12 to 14, dates inclusive; also from September 19 to 24, dates inclusive; also on September 29; also on October 1, 1887; also from October 5 to 8, dates inclusive; also from October 10 to 11, dates inclusive; also from October 14 to 15, dates inclusive; also on October 17; in all 27 days, at $10 per day $270.00

Sept. 3.	Two meals at Mossy Creek, Tenn., vou. 1	1.00
8.	Board and lodging at Mossy Creek, 4¾ days, vou. 2	4.50
	Railroad fare, Mossy Creek to Talbott, 15 cents, and 2 transfers, 75 cents	*.90
9.	Board and lodging at Talbott 1 day, vou. 3	1.75
	Railroad fare, Talbott to Morristown, 25 cents, and 2 transfers, 75 cents	*1.00
12.	Railroad fare, Morristown to Whitesburgh, 30 cents, and 2 transfers, 75 cents	*1.05
13.	Board and lodging at Whitesburgh, 1½ days, vou. 4	2.25
	Railroad fare, Whitesburgh to Morristown, 30 cents, and 1 transfer, 50 cents	*.80
16.	Livery, Morristown to Tazewell and return, 2 days, vou. 5	5.00
	Board and lodging at Tazewell, ¾ day, $1.50, and care and feed of horse there, 75 cents, vou. 6	2.25
	Dinner at Thornhill, and also horse-feed each day, vou. 7	1.50
	Four ferriages	.80
17.	Railroad fare, Morristown to Whitesburgh, 30 cents, and two transfers, 75 cents	*1.05
19.	Board and lodging at Whitesburgh, 2 days, vou. 8	3.00
	Livery, Whitesburgh, to Russellville and Morristown, and return of the livery, 1 day, vou. 9	2.50
20.	Railroad fare, Morristown to Strawberry Plains, 75 cents, and two transfers, 75 cents	*1.50
21.	Board and lodging, Strawberry Plains, 1 day, vou. 10	1.50
	Railroad fare, Strawberry Plains to Newmarket, 25 cents, thence to Morristown, 50 cents, two transfers, 75 cents	*1.50
	Dinner at Newmarket, vou. 11	.50
23.	Railroad fare, Morristown, to Whitesburgh, 30 cents, and two transfers, 75 cents	*1.05
	Livery, Whitesburgh, to Langdonia and return, 1 day, vou. 12	2.00
24.	Board and lodging at Whitesburgh, 1¼ day, vou. 13	1.87
	Railroad fare, Whitesburgh to Morristown, 30 cents, and two transfers, 75 cents	*1.05
Oct. 4–5.	Livery, Morristown to Tazewell, and return of livery, 2 days, vou. 14	5.00
	Dinners and horse-feeds, Thornhill, both days, vou. 15	1.50
	Care and feed of livery at Tazewell, vou. 16	1.50
	Four ferriages	1.20
6.	Board and lodgings, Tazewell, 2¾ days, vou. 17	4.12

* Disallowed.

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1887.	John C. Dougherty—Continued.		
Oct. 6-7.	Horse hire Tazewell to Cumberland Gap and return, 2 days, vou. 18	$2.00	
	Board and lodging near Cumberland Gap, and care and feed of horse 1½ days, vou. 19	1.50	
	Supper and horse-feed, Cumberland Gap, on 7th, vou. 20.	.75	
8.	Board and lodging, Tazewell, one-half day, vou. 17	.75	
	Horse, Tazewell to Teresa and return, 1 day, vou. 21	1.50	
12.	Board and lodging, Tazewell, 3¾ days, vou. 17	5.62	
	Livery, Tazewell to Bean's Station, and return of livery, 1 day, vou. 22	2.50	
	Dinner and horse-feed at Bean's Station, vou. 23	.50	
	Two ferriages	.50	
	Stage fare, Bean's Station to Morristown, vou. 24	1.00	
	Jurat	.25	
		340.51	
	Less items of transfer of Sept. 8, 9, 12, 17, 20, 21, 23, and 24, 1887, 75 cents each, and Sept. 13, 1 transfer, 50 cents, disallowed	6.50	
			$334.01
	Holland Smith:		
	For services and necessary expenses incurred as commissioner of the Court of Claims, in behalf of the United States, at San Francisco, Cal., on Aug. 19, 1887, in taking depositions of J. Q. Shirley and estate of D. E. Long *v.* The United States, No. 758, Cong. Court of Claims:		
Aug. 16-18.	One day's services at $3 per day	3.00	
	76 folios (by actual count) of 100 words, at 15 cents per folio	11.40	
	Additional as stenographer, 10 cents per folio	7.60	
	Mileage of witness from Alameda County to San Francisco, do not know but am informed and believe 60 miles, at 5 cents per mile each way, paid him	3.00	
	Attendance of witness 3 days, to wit: Aug. 16, 17, and 18.	4.50	
	Administering oath	*.10	
	Amount paid for service of subpœnas, 2 witnesses, only 1 of whom was found, the other being absent from the State; mileage performed not known, 60 to 80 miles, the person serving the said subpœnas being absent from the State at this date	4.00	
	Notary's fee for administering oath of service	.25	
		33.85	
	By disallowance as above	.10	
			33.75
	John W. Yerkes:		
	For services as attorney from Nov. 28, 1887, to Nov. 30, 1887, dates inclusive:		
Nov. 30.	For 3 days' services at $10 per day		30.00
	[In case of M. J. Durham, administrator, *v.* The United States, No. 1432, Cong. Court of Claims.]		
	R. H. Waddington:		
3.	For services as attorney-at-law from November 3, 1887, to December 4, 1887, attending the taking of depositions on behalf of the United States in the case of Samuel May *v.* The United States, No. 303, in the Court of Claims, on the following days: November 3, 4, 5, 7, 8, 11, 12, 15, 16, 17, 22, 23, 26, 28, December 3, 4, 1887, 16 days at $10 per day		160.00
	N. F. Harrison:		
Sept. 6.	To eight copies of deeds from register's office of Shelby County, Tenn., in cases E. C. Sturdivant *v.* United States, No. 14575; James A. Tosian, executor, *v.* United States, No. 14346, and William McLean *v.* United States, No. 14570		16.60

* Disallowed.

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A. G. Norrell:

For services and necessary expenses incurred as United States commissioner in behalf of the United States at Salt Lake City, Utah, on the 21st and 22d July, 1887, in taking depositions in the cases of Perry & Co., and Irwin & Co. *v.* The United States, Nos. 15313 and 15215, Court of Claims:

1887. July 21.	One day's services at $3 per day	$3.00	
	Three hundred and one folios (by actual count) of 100 words, at 15 cents per folio	45.15	
	Additional as stenographer, 10 cents per folio	30.10	
	Attendance of witnesses, 2 witnesses one day each, and one witness two days	6.00	
			$84.25

J. J. Linney:

For services as commissioner in behalf of the United States at Washington, D. C., on November 18, 1887, in taking depositions in the case of John J. Schillinger, E. C. Creecy, *et al.* *v.* The United States, No. 15595, Court of Claims.

Nov. 18.	One day's services, at $3 per day	3.00	
	Twenty-five folios (by actual count) of 100 words, at 15 cents per folio	3.75	
	Additional as stenographer, 10 cents per folio	2.50	
			9.25

R. A. Mathis:

For services as notary public in behalf of the United States at Gaylesville, Ala., on October 5, 1887, in taking depositions in the cases of L. D. McCallum and Davis Agnew *v.* The United States, Nos. 1591 and 1722, Congressional Court of Claims:

Oct. 5.	One day's services, at $3 per day	3.00	
	Twenty-five folios (by actual count) of 100 words, at 15 cents per folio	3.75	
			6.75

John McBrooks:

For services and expenses as attorney, representing the United States from November 1, 1887, to November 19, 1887, on the following days: November 1, 2, 9, 10, 11, 15, 16, 17, 18, 19:

Nov. 19.	For ten days' services, at $10 per day	100.00	
1.	Railroad fare from Memphis, Tenn., to Hernando, Miss.	.65	
2.	Board and lodging at Hernando, Miss., voucher 1	2.00	
	Railroad fare from Hernando to Memphis, Tenn	.65	
10.	Railroad fare from Memphis to Shaw, Miss	3.70	
	Dinner at Shaw, voucher 2	.50	
	Railroad fare, Shaw to Rolling Fork, Miss	1.55	
11.	Board and lodging at Rolling Fork, voucher 3	1.50	
	Railroad fare, Rolling Fork to Shaw	1.55	
12.	Board and lodging at Shaw, voucher 4	1.00	
	Railroad fare, Shaw to Memphis	3.70	
	Breakfast on train, Shaw to Memphis	.75	
15.	Railroad fare, Memphis to Grand Junction	1.55	
16.	Board and lodging at Grand Junction, en route to Bolivar, voucher 5	1.00	
	Railroad from Grand Junction to Bolivar	.55	
19.	Board and lodging at Bolivar, Tenn., 3 days, voucher 6.	6.00	
	Railroad, Bolivar to Grand Junction	.55	
	Board and lodging at Grand Junction, voucher 7	2.00	
	Railroad fare, Grand Junction to Memphis	1.55	
	Bus from depot home, 10 p. m	.50	
26.	Copy of transcript in case of J. S. Peete, No. 2033 Congress, *v.* The United States (from Tipton County court records at Covington, Tenn., as to the claimant having acted as magistrate in Tennessee in the years 1861 and 1862), voucher 8	3.50	
			134.75

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A. M. Lea:

For services and expenses as special counsel for the United States on Nov. 12, 14, and 25, 1887:

1887.		For 3 days' services, at $10 per day	$30.00	
Nov.	25.	Railroad fare to Tallulah, La., and return to Vicksburg, Miss	2.60	
		Dinner at Tallulah, La	.50	
				$33.10

A. M. Lea:

Dec.	12.	For services as special counsel on Dec. 12, 1887, in the taking of depositions in the case of C. C. Hedges *vs.* The United States, No. 488, Congressional		10.00

John B. Goode:

For expenses actually and necessarily incurred as per following statement, in attending the taking of depositions in Cong. case, No. 704, at Norfolk, Va.:

	10.	Railroad fare, Washington to Norfolk	5.50	
		Valise, to train	.25	
		Lunch	.75	
		Dinner	1.00	
		Transportation self and valise at Norfolk (raining)	.50	
	12.	Lunch	.50	
		Railroad fare, Norfolk to Washington	5.50	
		Dinner	1.00	
		Cab	.50	
	30.	Jurat	.25	
				15.75

B. Wilson:

For expenses actually and necessarily incurred, as per following statement, in going to and returning from Opelousas, La., to attend, for the Government, the taking of depositions by claimant in the Congressional case pending in the Court of Claims of Thomas C. Anderson, administrator, *vs.* The United States, No. 1905:

	19.	Street-car fare, Washington, D. C	.10	
		Round-trip ticket from Washington, D. C., to Lafayette, La., and return	51.00	
		Sleeping-car berth to New Orleans	7.00	
	20.	Breakfast, 60 cents; dinner, 50 cents; supper, 60 cents, on cars	1.70	
	21.	Breakfast, hotel	.75	
		Dinner	.75	
		Supper on cars	.50	
		Hack fare to hotel (delayed train), New Orleans	.50	
	22.	Hotel bill, vou. 1	2.50	
		Hack fare to depot—nearly 2 miles	.50	
		Dinner at depot	.60	
		Supper at Lafayette	.75	
1888.				
Jan.	1.	Car fare to Opelousas and return	1.80	
		Hack fare Opelousas, 25 cents, from hotel to depot 25 cents	.50	
	2.	Hotel bill, Opelousas, vou. 2	2.00	
		Supper at Lafayette	.75	
		Sleeping-care fare to New Orleans	2.00	
	3.	Breakfast, depot, New Orleans	.60	
		Sleeping-car fare to Washington, D. C	7.00	
		Dinner on cars	.50	
		Supper, hotel	.75	
	4.	Breakfast, 75 cents; dinner, 50 cents; supper, 75 cents	2.00	
	5.	Breakfast, depot, Washington, D. C	.75	
		Street-car fare	.10	
		Jurat	.25	
				85.65

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1887.		Frank K. Winchester:		
Dec.	14.	For services as attorney on the 14th day of December, 1887, 1 day, at $10 per day	$10.00	
		Jurat	.25	
				$10.25
		[The above services were rendered in representing defendant in the cross-examination of witnesses in the taking of depositions by claimant in the case of Varino B. Gaither *v.* The United States, No. 1836, Cong.]		
		J. C. J. Williams:		
Nov.	19.	For services as attorney for the United States from Nov. 18 to Nov. 19, 1887, dates inclusive, 2 days, at $10 per day		20.00
		[These services were rendered at Chattanooga and Knoxville, Tenn., on behalf of United States in the cases of Green, administrator, etc., and Milliken *v.* The United States, now pending in Court of Claims, Washington.]		
		Thomas R. Borland:		
		For services as notary public in behalf of the United States at Norfolk, Va., on Dec. 12, 1887, in taking depositions in the case of Charles H. Rowland *v.* The United States, No. 704, Court of Claims:		
Dec.	12.	1 day's services, at $3 per day	3.00	
		4¾ folios (by actual count) of 100 words, at 15 cents per folio	.71	
				3.71
		T. P. Linn:		
	31.	For services as attorney from December 29, 1887, to December 31, 1887, dates inclusive, three days, at $10 per day, services rendered in the taking of depositions in the case, William J. Marshall *et al.*, ex'rs, etc., No. 355, Cong., Court of Claims		30.00
		Felix Brannigan:		
		For expenses actually and necessarily incurred as per following statement:		
Aug.	29.	Self and baggage to depot, Washington, D. C	.50	
		Railroad fare to Cincinnati, Ohio, $14, extra on limited express $4.50	18.50	
		Dinner and supper en route, $1 each	2.00	
	30.	Bus from railroad depot, Cincinnati	.50	
		Breakfast, 85 cents; dinner, $1	1.85	
		Bus to railroad depot	.50	
		Railroad fare, Cincinnati to Nashville, Tenn	8.50	
		Parlor-car to Louisville, 50 cents; supper in Louisville, $1	1.50	
		Sleeper from Louisville to Nashville	2.00	
	31.	Telegram, Nashville to Memphis, Government business, voucher 1	.20	
		Baggage from railroad, Nashville	.50	
		Jurat fee to this account	.25	
				36.80
		Felix Brannigan:		
Sept.	4.	Hotel bill, Nashville, 4¼ days, at $4, voucher 1	17.00	
		Dinner, $1; supper 75 cents	1.75	
	5.	Hotel bill, room, $2; breakfast, $1; voucher 2	3.00	
		Hack to depot, 50 cents; railroad fare to Smyrna, 85 cents; parlor-car, 25 cents	1.60	
		Dinner, 75 cents; railroad fare, Smyrna to Murfreesboro, 50 cents	1.25	
		Hack from depot	.50	
	6.	Hotel bill, Murfreesboro, voucher 3	2.50	
		Hack to railroad, 50 cents; fare to Decherd, $2; parlor-car, 25 cents	2.75	
		Stage fare to Winchester, 25 cents; baggage to hotel, 25 cents	.50	
	8.	Hotel bill at Winchester, 2 days, voucher 4	5.00	
		Stage fare to Decherd, 25 cents; baggage, 25 cents	.50	
		Railroad fare to Nashville, $3; parlor car, 25 cents	3.25	

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1887.		Felix Brannigan—Continued.	
Sept.	8.	Hack from depot, Nashville	$0.50
	9.	Hotel bill, Nashville, ¾ day, voucher 5	3.00
		Hack to railroad, 50 cents; railroad fare to Pulaski, $2.60	3.10
		Pullman	.50
	10.	Hotel bill at Pulaski, voucher 6	3.00
		Railroad fare to Pulaski, $2.60; sleeper, $2	4.60
		Hack from depot, Nashville	.50
	11.	Hotel bill, Nashville, 1¼ days, vou. 7	8.75
		Hack to railroad, 50 cents; railroad fare to Columbia, $1.40	1.90
		Bus from depot, Columbia, 25 cents; baggage 25 cents.	.50
	12.	Meals at Columbia, three at 75 cents	2.25
	13.	Hack hire, Government business at Columbia	1.50
		Lunch 75 cents; room at hotel from night of 11th, $2, vou. 8	2.75
		Bus and baggage to depot	.50
		Railroad fare to Nashville, $1.40; parlor car 25 cents	1.65
		Bus from depot, Nashville	.50
	14.	Hotel bill, Nashville, 1¼ days, vou. 9	5.00
		Telegram to Washington, D. C., Government business, vou. 10	.20
		Hack to railroad	.50
		Railroad fare, Nashville to New Orleans, $17.50; sleeping car, $4	21.50
	15.	Breakfast, 75 cents; lunch, 85 cents	1.60
		Bus from depot, New Orleans, 50 cents; baggage, 50 cents; supper, $1	2.00
	16.	Hotel bill, room, New Orleans, vou. 11	2.00
		Breakfast, $1; hack hire, Government business, $1.50	2.50
		Dinner, $1; supper, 75 cents	1.75
		Hack to railroad, $1; railroad fare, New Orleans to Harriston, $5.60	6.60
		Sleeper	2.00
	17.	3 meals at 75 cents	2.25
		Railroad fare, Harriston to New Orleans, $5.60; sleeper, $2	7.60
	18.	Transfer, New Orleans, self and baggage	1.00
		Breakfast, 85 cents; dinner, $1; supper, 90 cents	2.75
	19.	Breakfast, $1; hack to Gulf R. R. (2 miles), $1.50	2.50
		Railroad fare, New Orleans to Point à la Hache and return	3.00
		Lunch, 50 cents; hack from depot to hotel, New Orleans, $1.50	2.00
		Supper, $1; telephone message to Point à la Hache, 45 cents	1.45
	20.	3 meals at New Orleans	2.80
	21.	3 meals at New Orleans	2.55
	22.	Breakfast, $1; hack to steam-boat landing, $1	2.00
		Steam-boat fare to Buras, $3; dinner, $1; supper, $1	5.00
	23.	Steam-boat fare, Buras to New Orleans, $3; breakfast, $1	4.00
		Dinner, $1; hack from levee, New Orleans, $1; supper, $1	3.00
	24.	Breakfast, 90 cents; dinner, $1	1.90
		Hotel bill, New Orleans, room, 5 days at $2, vou. 12	10.00
		District messenger, 30 cents;* telegram, Government business, 40 cents; vou. 12	.70
		Bus to railroad, 50 cents; baggage, 50 cents	1.00
		Railroad fare to Forest, Miss., $9.75; sleeper, $2	11.75
		Supper, buffet	.85
	25.	Breakfast, $1; dinner, 75 cents	1.75
		Livery, Forest to Hillsboro and return, 8 miles; vou. 13	2.00
		Supper, 75 cents; lodging until midnight, $1, vou. 13.	1.75
		Porter for baggage from and to depot, 25 cents each way	.50
		Railroad fare, Forest to Centreville, $5.95; sleeper, $2	7.95
	26.	3 meals en route, 75 cents each	2.25
		Sleeping-car (detained all night on road near Hamburg by wreck of freight train)	2.00

* Absent from hotel when telegram was received and item charged in hotel bill; had not time to get voucher.

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1887.		Felix Brannigan—Continued.		
Sept.	27.	Baggage from depot, Centreville, 25 cents, breakfast 75 cents	$1.00	
		Stage fare to Woodville, $1.00; baggage to hotel, Woodville, 25 cents	1.25	
		Livery at Woodville, Government business, vou. 14	1.75	
		Dinner, 75 cents	.75	
	28.	Railroad fare to Bayou Sara and return to Woodville	3.00	
		Dinner, Bayou Sara, $1; message boy, 50 cents	1.50	
		Paid one per diem each to witnesses Irvine and Terry, for United States in Congressional case No. 522, vous. 15 and 16	3.00	
	29.	Hotel bill at Woodville, vou. 17	4.00	
		Per diem fees paid to three witnesses for United States in Congressional case No. 522, vous. 18, 19, and 20	6.00	
		Stage fare to Centreville, $1; supper, 75 cents	1.75	
		Baggage to railroad depot, Centreville	.50	
		Railroad fare to New Orleans, $4.05; sleeping car, $2	6.05	
	30.	Bus from depot, New Orleans, 50 cents; baggage, 50 cents	1.00	
		Breakfast, $1; hack on Government business (1 hour), $1.50	2.50	
		Dinner, $1; supper, 85 cents	1.85	
		Telegrams on Government business (Sept. 20), vous. 21 and 22	.80	
		Jurat	.25	
				244.00
		Felix Brannigan: For expenses actually and necessarily incurred as per following statement:		
Oct.	1.	3 meals at New Orleans	2.75	
		Room rent, New Orleans, 2 days at $2, vou. 1	4.00	
		Bus to railroad depot, 50 cents; baggage, 50 cents	1.00	
		Railroad fare New Orleans to Chicago, $23; sleeper, $5.	28.00	
	2.	Three meals en route	2.25	
	3.	Bus from depot Chicago, 50 cents; baggage, 50 cents	1.00	
		Breakfast and room, Palmer House, vou. 2	2.50	
		Dinner, $1; bus to railroad 50 cents; baggage 50 cents.	2.00	
		Railroad fare, Chicago to Washington	24.50	
		Supper on train	1.00	
	4.	Breakfast and dinner on train, $1 each	2.00	
		Herdic from depot, 25 cents; baggage, 25 cents, Washington, D. C	.50	
		Jurat	.25	
				$71.75
		William C. McIntire: For services as mechanical expert from November 25, 1887, to January 23, 1887, 18½ days, at $25 per day, as per following statement:		
Nov.	25.	1 day, Morse Arms Company *vs.* United States, No. 14340.	25.00	
	26.	½ day Morse Arms Company *vs.* United States, No. 14340	12.50	
Dec.	9.	1 day, Berdan *vs.* United States, No. 15726	25.00	
	14-16.	3 days, Morse Arms Company *vs.* United States, No. 14340	75.00	
	17.	1 day, Berdan *vs.* United States, No. 15726	25.00	
	27.	1 day, Berdan *vs.* United States, No. 15726	25.00	
	29.	1 day, Schillinger *vs.* United States, Congressional No. 7.	25.00	
	30.	1 day, Berdan *vs.* United States, No. 15726	25.00	
1888.				
Jan.	3.	½ day, Berdan *vs.* United States, No. 15726	12.50	
	4.	½ day, Berdan *vs.* United States, No. 15726	25.00	
	9.	1 day, Berdan *vs.* United States, No. 15726	25.00	
	10.	1 day, Berdan *vs.* United States, No. 15726	25.00	
	12.	1 day, Talbert, No. 15220 *vs.* United States and Berdan *vs.* United States, No. 15726	25.00	
	13.	1 day, Talbert, No. 15220, *vs.* United States and Berdan *vs.* United States, No. 15726	25.00	
	18.	1 day, Talbert, 15220, *vs.* United States and Berdan *vs.* United States, No. 15726	25.00	

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1888.		William C. McIntire—Continued.		
Jan.	19.	1 day, Talbert, 15220, *vs.* United States and Berdan *vs.* United States, No. 15726	$25.00	
	21.	1 day, Talbert, No. 15220, *vs.* United States and Berdan *vs.* United States, No. 15726	25.00	
	23.	1 day, Talbert, No. 15220, *vs.* United States and Berdan *vs.* United States, No. 15726	25.00	
				$462.50
		Robert A. Howard:		
		For expenses actually and necessarily incurred as per following statement:		
1887.				
Dec.	23.	Transfer, self and baggage to depot, Washington, D. C.	.50	
		Railroad fare, Washington, D. C., to Little Rock, Ark.	28.95	
		Sleeping car to Saint Louis, Mo	5.00	
	24.	Breakfast at Pittsburgh	.75	
		Dinner at Columbus, O	.75	
		Supper on train	.45	
	25.	Breakfast at Saint Louis, Mo	.75	
		Sleeping car at Saint Louis, Mo., to Little Rock	2.50	
		Dinner at Piedmont, Mo	.75	
		Supper at Walnut Ridge	.75	
	28.	Hotel bill, Little Rock, Ark., vou. 1	8.00	
		Transfer to depot, Little Rock, Ark	.50	
		Railroad fare from Little Rock, Ark., to New Orleans	13.85	
		Supper at Arkansas City	.50	
		Lodging, Leland	1.00	
		Two telegrams from Little Rock to Memphis, vou. 2 and 3	.95	
	29.	Breakfast at Vicksburg	.50	
		Dinner at Gloster	.75	
		Transfer self and trunk to hotel, New Orleans	1.00	
	31.	Hotel bill, New Orleans, vou. 4	9.00	
		Transfer self and trunk, hotel to depot, New Orleans	1.00	
		Railroad fare, New Orleans to Washington, D. C	27.50	
1888.		Sleeping car from New Orleans to Cincinnati	5.00	
Jan.	1.	Breakfast, 75 cents; dinner, 75 cents, at Chattanooga.	1.50	
	2.	Breakfast, $1; dinner, $1, at Cincinnati	2.00	
		Sleeping car to Washington from Cincinnati	3.00	
	3.	Breakfast at Cumberland, Md	.75	
		Transfer trunk from depot, Washington, D. C	.25	
		Jurat to this account	.25	
				118.45
		Edwin Forest:		
		For services as United States commissioner in behalf of the United States at Washington, D. C., on the 5th, 7th, and 11th of Jan., 1888, in taking depositions in the case of Edward Maynard *vs.* The United States, No. 11433, Court of Claims:		
		1 day's service, at $3 per day	3.00	
		95 folios (by actual count) of 100 words, at 15 cents per folio	14.25	
		Additional as stenographer, 10 cents per folio	9.50	
				26.75
		Edwin Forest:		
		For service as United States commissioner in behalf of the United States at the Department of Justice, on Jan. 7, 1888, in taking depositions in the case of Forehand and Wadsworth *vs.* The United States, No. 1, Congressional, Court of Claims:		
	7.	1 day's service, at $3 per day	3.00	
		14 folios (by actual count) of 100 words, at 15 cents per folio	2.10	
		Additional as stenographer, at 10 cents per folio	1.40	
				6.50
		Lothop & Smith:		
		For services as attorney from October 27, to 29, 1887, dates inclusive, 3 days, at $10 per day		30.00
		[Above services in cases No. 15313, C. A. Perry & Co. *vs.* The United States; No. 15215, J. S. Irwin & Co. *vs.* United States.]		

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1888.	Holdridge O. Collins:		
Jan. 7.	For services as attorney in behalf of the United States in Chicago, Ill., on January 12 and 19, 1888, in taking depositions in the case of Warder *vs.* The United States, No. 14842, Court of Claims, two days' services, at $10 per day		$20.00
	A. Johns:		
	For services for copy of cross and redirect and recross examination of Virgil D. Stockbridge, a witness for the claimant, at Washington, D. C., on sundry dates between October 17 and November 26, 1887, in the case of Morse Arms Manufacturing Company *vs.* The United States, No. 10270, Court of Claims, said copy having been furnished at the request of Mr. F. P. Dewees, counsel for the United States, 456 folios, at 10 cents	$45.60	
	Copy of all after beginning of cross-examination of James W. Whittemore, in above-named case; said copy having been furnished at the request of Mr. F. P. Dewees, counsel for the United States: Dec. 17 to 19, 1887, 184 folios, at 10 cents	18.40	
			64.00
	E. W. Rector:		
	For services as attorney in representing the United States in the taking of depositions in the following cases and on the following dates:		
1887.			
July 9.	Taking depositions in the case of Nathan Cloyes, No. 1584, Congressional (one day)	10.00	
11.	Taking depositions in the case of Nathan Cloyes, No. 1584, Congressional, Hugh Core, No. 1572, Congressional, and Morgan Price, No. 1994, Congressional (same day)	10.00	
Dec. 21, 22, 23.	Taking depositions in case of Maria L. Pettit, No. 1071, Congressional (3 days)	30.00	
			50.00
	F. P. Dewees:		
	For expenses actually and necessarily incurred, as per following statement (Lucas *vs.* United States):		
1888.			
Feb. 3.	Transfer to depot	.25	
	Telegram to Lucas, vou	.20	
	One meal	.75	
	Fare to Harper's Ferry	1.65	
4.	Hotel bill, vou	1.75	
	Harper's Ferry to Washington	1.65	
	One meal	.75	
	Transfer	.50	
	Jurat	.25	
			7.75
	William Noonan:		
	For services, as per letter of Assistant Attorney-General herewith, from Jan. 14 to 21, 1888 (Sunday excepted):		
Jan. 21.	7 days, at $10 per day	70.00	
15–16.	Hire of conveyance, vou. 1	4.00	
			74.00
	[In the matter of the claim of Fannie B. Hendricks, administratrix of the estate of Joseph Buntura, deceased, No. 1330, Congressional, Court of Claims.]		
	Lindsey Layne:		
	For services and necessary expenses incurred as notary public, in behalf of the United States at Laynesville, Ky., on Dec. 3, 1887, in taking depositions in the case of Samuel May *vs.* The United States, No. 303, Court of Claims.		
1887.			
Dec. 3.	1 day's services, at $3 per day	3.00	
	20 folios (by actual count) of 100 words, at 15 cents per folio	3.00	
	Mileage of witness from home to Laynesville, 4 miles, at 5 cents per mile each way	.20	
	Attendance of witnesses 2 days, to wit, James W. Cecil, 1 day, and S. M. Ferguson, 1 day, at $1.50 per day	3.00	

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1888.	Lindsey Lane—Continued.		
Feb. 1.	One day taking deposition of James W. Cecil, in claim of B. C. May, administrator of W. J. May, deceased, No. 233, at $3 per day	$3.00	
	9 folios, at 15 cents per folio	1.35	
	Mileage of witness from home to Laynesville and return, 2 miles	.10	
	1 day's attendance, J. W. Cecil, at $1.50 per day	1.50	
			$15 15
	R. S. Friend:		
	For services and necessary expenses incurred as United States commissioner in behalf of the United States, at Prestonburgh, Ky., on January 21 and February 2, 1888, in taking depositions in the case of B. C. May, administrator, *vs.* The United States, No. 233, Congressional, Court of Claims:		
Jan. 21	For two days' services (at different times and under separate notices), at $3 per day	6.00	
Feb. 2.	29 folios (by actual count) of 100 words, at 15 cents per folio (2,870 words)	4.35	
	Mileage of witnesses from home to Prestonburgh, 34 miles, at 5 cents per mile, each way	1.70	
	Attendance of two witnesses at 1 day each, to wit: James R. Langley and Stephen M. Ferguson, at $1.50 per day	3.00	
	For issuing one subpœna for J. R. Langley's attendance	.25	
	Entering return and filing same	*.25	
	Swearing two witnesses	*.20	
	For two certificates of witness' attendance	*.30	
	For postage on depositions, including register fee	*.40	
		16.45	
	By disallowance as above	1.15	
			15.30
1887.	E. E. Marvin:		
	For services and necessary expenses incurred as commissioner in behalf of the United States at Hartford, Conn., on October 31, and November 1, 2, 5, 8, 9, and 10, 1887, in taking depositions in the case of Forehand and Wadsworth *vs.* The United States, No. 1, Congressional, Court of Claims:		
	Seven day's services, to wit: October 31, and November 1, 2, 5, 8, 9, and 10, at $3 per day	†21.00	
	45 folios (by actual count) of 100 words, at 15 cents per folio	6.75	
	Mileage of witness from College street to State street, 2 miles, at 5 cents per mile, each way	.10	
	Attendance of witness, 4 days, to wit: November, 1, 2, 9, and 10, at $1.50 per day	6.00	
		33.85	
	Deduct, as per disallowance above	18.00	
			15.85
	John McBrooks:		
	For services and expenses as attorney representing the United States between Dec. 30, 1887, and Jan. 4, 1888. as follows:		
1887.	For 4 days' services, to wit: December 30 and 31, 1887, and January 3 and 4, 1888, at $10 per day	40.00	
Dec. 30.	Railroad fare from Memphis to Germantown	.45	
	Board and lodging at Germantown, vou. 1	.75	
31.	Railroad fare from Germantown to Memphis	.45	
1888.	Bus from depot home, 10 p. m	.50	
Jan. 3.	Railroad fare from Memphis to Collierville	.70	
	Board and lodging at Collierville, vou. 2	1.00	
4.	Railroad fare from Collierville to Memphis	.70	
	Bus from depot home, 10 p. m	.50	
			45.05

* Disallowed. † Only one per diem allowed.

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John Courtney, jr.:

For services and expenses as special attorney from Dec. 14, 1887, to Dec. 31, 1887, as follows:

1888. Dec. 31.	For 17 days' services, at $15 per day	$255.00	
15.	Railroad fare and sleeper, Washington, D. C., to Decatur, Ala	24.65	
16-17.	Meals from Washington, D. C., to Decatur, Ala.	3.65	
25.	Board and lodging from dinner-time Dec. 17, up to and including dinner Dec. 25, and two livery teams to drive 8 and 10 miles, respectively, to see witnesses, von	24.75	
17.	Railroad fare from Decatur to Athens	.40	
25.	Railroad fare from Athens to Decatur	.40	
	Railroad fare from Decatur to Washington, D. C.	20.15	
	Breakfast Dec. 17, and supper Dec. 25, at Decatur	1.00	
	Sleeper from Decatur to Washington	4.50	
26-27.	Meals served on train from Decatur to Washington, 1 at $1, 2 at 50 cents each, and 1 at 75 cents	2.75	
	Jurat	.25	
			$337.50

Edwin Forrest:

For services as United States commissioner in behalf of the United States at Washington, D. C., on Feb. 16, 1888, in taking depositions in the case of Alfred Pasquean *vs.* United States, No. 14765 Court of Claims:

Feb. 16.	One day's services, at $3 per day	3.00	
	20 folios (by actual count) of 100 words, at 15 cents per folio	3.00	
	Additional, as stenographer, 10 cents per folio	2.00	
			8.00

1887. J. W. Gurley:

For services as attorney in examination of witnesses between December 17 and December 23, 1887, four days, at $10 per day 40.00

[In case of Kennedy *vs.* United States, No. 15034, Court of Claims.]

Eagleton M. Smith:

For services as special attorney between November 10, 1887, and February 13, 1888, at $10 per day, as follows:

Nov. 10.	One day in case of M. M. Lacey *vs.* United States, in Court of Claims	10.00	
12.	One day in case of E. P. Ward *vs.* United States, in Court of Claims	10.00	
26.	One day in case of R. O. Woodson, No. 767, Congressional	10.00	
30.	One-half day in case of R. O. Woodson, No. 767, Congressional	5.00	
Dec. 7.	One-half day in case of R. N. Woodson, No. 767, Congressional	5.00	
1888. Feb. 13.	One day in case of William McBride, administrator, No. 1011, Congressional	10.00	
			50.00

Walter S. Harkins:

For services as notary public in behalf of the United States at Prestonburg, Ky., on the 28th day of November, 1887, in taking depositions in the case of Samuel May *vs.* The United States, No. 303 Congressional Court of Claims:

1887. Nov. 28.	One day's services, at $3 per day	3.00	
	17 folios (by actual count) of 100 words, at 15 cents per folio	2.55	
			5.55

K. Loew:

Nov. 25. For services rendered in searching the proceedings and making copies of certain papers in the bankrupt case of Loeb, Simon & Co., for the use of defendants in the case of Henry and Louis Loeb *vs.* The United States, No. 522 Cong., Court of Claims, said services being rendered by direction of Robert A. Howard, Assistant Attorney-General, on November 25, 1887.. 10.00

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Clarence A. Brandenburg:

For services as commissioner and stenographer in behalf of the United States at Washington, D. C., on February 24 and 29, 1888, in taking depositions in the case of James H. Dennis *vs.* The United States, No. 147, Court of Claims.

1887. Feb. 24, 29.	1 day's services, at $3 per day	$3.00	
	$112\frac{13}{100}$ folios (by actual count) of 100 hundred words, at 15 cents per folio	16.90	
	Additional, as stenographer, 10 cents per folio	11.27	
			$31.17

Alexander R. Hagner:

For services and necessary expenses incurred as commissioner in behalf of the United States at Hagerstown, Washington County, Md., on February 14, 1888, in taking depositions in the case of Susan S. Eyler, administratrix, *vs.* The United States, No. 263, Court of Claims.

Feb. 14.	1 day's services, at $3 per day	3.00	
	10 folios (by actual count) of 100 words, at 15 cents per folio	1.50	
	Attendance of witness, 1 day, at $1.50 per day	1.50	
			6.00

Frederick S. Stratton:

For services as special counsel United States on August 20, 1887, examination of Thomas Brown and John D. Best, defalcation cases.

Aug. 20.	1 day, at $20 per day		20.00

R. H. Weddington:

For services and expenses as special attorney between January 4, 1888, and February 9, 1888, 14 days, at $10 per day, as follows: January 4, 5, 6, 12, 13, 14, 16, 17, 21, 31; February 1, 2, 8, 9

		140.00	
Jan. 4, 5, 6.	Use of horse in going to Paintsville, Ky., to take depositions there, 3 days, at $1 per day	3.00	
4.	Paid G. H. Heitcher ferriage, voucher 1	.15	
6.	Paid hotel bill to B. F. Heiger, Paintsville, voucher 2	3.50	
31.	Use of horse in going to Laynesville to take deposition		
Feb. 1.	there, 2 days, at $1 per day	2.00	
	Paid ferriage to G. H. Heitcher, voucher 1	.15	
9.	Use of horse in going to Needmore, Ky., to attend to taking deposition, 1 day	1.00	
	The following amounts were expended by me in the claim of Samuel May, No. 303, and not embodied in my former claim:		
Nov. 15.	Paid hack hire and expenses to Paintsville, Ky., to take deposition, vou. 3	1.60	
18.	Hack hire from Paintsville home	1.00	
	Hotel bill, Paintsville, vou. 4	3.50	
22.	Hotel bill, Salyersville, self and horse	*1.50	
27.	Use of horse 2 days, in going to Salyersville to take deposition, $1 per day	2.00	
Dec. 3, 4.	Use of horse 2 days, in going to Laynesville to take deposition, $1 per day	2.00	
		161.40	
	By disallowance as above, for want of voucher	1.50	
			159.90

William H. Green:

For services as attorney representing the United States in the taking of depositions in the case of Stephen Bird, executor, etc., *vs.* The United States, No. 308 Congressional, Court of Claims:

1887. Nov. 3, 4, 9.	For 3 days' services, at $10 per day		30.00
	[I do not remember the exact dates. I was engaged during parts of 4 days, not far from the above dates, and only claim for 3 days.]		

* Disallowed.

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William C. McIntire:

For services as patent expert, between January 24 and March 15, 1888, as per following statement:

1888.				
Jan.	24.	1 day, case of Berdan *vs.* United States, No. 15,726	$25.00	
	25.	1 day, case of Berdan *vs.* United States, No. 15,726	25.00	
	30.	½ day, case of Berdan *vs.* United States, No. 15,726	12.50	
	31.	½ day, case of Berdan *vs.* United States, No. 15,726	12.50	
Feb.	2.	½ day, case of Berdan *vs.* United States, No. 15,726	12.50	
	11.	½ day, case of Ward *vs.* United States, 11 Congressional.	12.50	
	13.	1 day, case of Ward *vs.* United States, 11 Congressional.	25.00	
	14.	1 day, case of Ward *vs.* United States, 11 Congressional.	25.00	
	15.	1 day, case of Ward *vs.* United States, 11 Congressional, and case of Berdan *vs.* United States, No. 15726	25.00	
	16.	1 day, case of Ward *vs.* 11 Congressional, and case of Berdan *vs.* United States, No. 15726	25.00	
	17.	1 day, case of Ward *vs.* United States, 11 Congressional.	25.00	
	18.	1 day, case of Ward *vs.* United States, 11 Congressional.	25.00	
	20.	1 day, case of Ward *vs.* United States, 11 Congressional.	25.00	
	21.	1 day, case of Ward *vs.* United States, 11, Congressional	25.00	
	22.	One-half day, case of Ward *vs.* United States, 11, Congressional	12.50	
	23	One-half day, case of Ward *vs.* United States, 11, Congressional	12.50	
Mar.	2.	1 day, case of Berdan *vs.* United States, 15726	25.00	
	5.	1 day, case of Berdan *vs.* United States, 15726	25.00	
	15.	1 day, case of Morse & Berdan, 15726	25.00	
				$400.00

Charles Parlange:

For services as attorney on December 7 and 10, 1887, at $10 per day, as per following statement:

1887.				
Dec.	7.	Representing the Government and cross-examining claimant's witnesses in the taking of depositions in the case of R. H. Allen *vs.* The United States, No. 1180, Congressional, Court of Claims	10.00	
	10.	Representing the Government in the cross-examination of claimant's witnesses in the taking of depositions in the case of E. Trecint, No. 265, Congressional, Court of Claims	10.00	
				20.00

A. G. Smith:

For services as counsel in behalf of the United States at North Vernon, Ind., on February 17, 20, and 21, 1888, in taking depositions in the case of John Scherling, administrator, *vs.* The United States, No. 15760, Court of Claims:

1888.				
Feb.	17, 20, and 21.	For 2½ days' services, at $10 per day		25.00

J. W. Walker:

For services and necessary expenses incurred as commissioner in behalf of the United States at Paintsville, Ky., on November 16, 1887, in taking depositions in the case of Samuel May *vs.* The United States, No. 303, Congressional, Court of Claims:

1887.				
Nov.	16.	1 day's services at $3 per day	3.00	
		11 folios (by actual count) of 100 words, at 15 cents per folio	1.65	
		Mileage of witness, 14 miles, at 5 cents per mile each way	.70	
		Attendance of witness, 1 day, at $1.50 per day	1.50	
		Issuing subpœna for attendance of witness	.25	
		Sheriff's fee for serving subpœna	.50	
				7.60

J. W. Walker:

For services and necessary expenses incurred as commissioner in behalf of the United States at Paintsville, Ky., on Jan. 5, 1888, in taking depositions in the case of B. C. May, administrator, *vs.* The United States, No. 323, Congressional, Court of Claims:

1888.				
Jan.	5.	One day's services, at $3 per day	3.00	
		Seven folios (by actual count) of 100 words, at 15 cents per folio	1.05	

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1888.		J. W. Walker—Continued.		
Jan.	5.	Mileage of witness, 14 miles, at 5 cents per mile each way	$0.70	
		Attendance of witness 1 day, at $1.50 per day	1.50	
		Issuing subpœna for attendance of witness	.25	
		Sheriff's fee for serving subpœna	.50	
				$7.00
		William Noonan:		
		For services and necessary expenses incurred as commissioner of Court of Claims, in behalf of the United States, at Natchez, Miss., on Mar. 1, 1888, in taking depositions in the case of Fannie B. Hendricks, administratrix, *v.* The United States, No. 1330, Congressional, Court of Claims:		
Mar.	1.	One day's services, at $3 per day	3.00	
		Twenty-four folios (by actual count) of 100 words, at 15 cents per folio	3.60	
		Mileage of witness from residence to Natchez, 5 miles, at 5 cents per mile	.25	
		Attendance of 6 witnesses, 1 day each, at $1.50 per day	9.00	
		Paid F. R. Heene for 2 days' services, at $1.50 per day, for summoning witnesses	3 00	
				18.85
		Anselm H. Jayne:		
		For services and expenses as attorney between Nov. 23, 1887, and Dec. 3, 1887, as follows:		
1887.				
Dec.	3.	For 6 days' services, at $10 per day	60.00	
Nov.	28.	Use of horse and buggy in going to see Jesse Ellis, 11 miles and back, in case of Sarah M. Burge, administratrix, *vs.* United States, No. 12887, Court of Claims.	2.00	
		For use of same in making trip to Polkville, Smith County, Trenton and Raleigh, Smith County, and Montrose and vicinity, Jasper County, November 30, December 1, 2, and 3, 1887	8.00	
		For actual hotel expenses on said trip	*2.25	
			72.25	
		By disallowance for want of voucher	2.25	
				70.00
		John Courtney, jr:		
		For services and expenses as special attorney from February 1 to February 29, 1888, dates inclusive, as follows:		
1888.				
Feb.	29.	For 29 days' services, at $15 per day	435.00	
	6.	Breakfast, dinner and supper, 75 cents each	2.25	
	7.	Railroad fare from Washington to Keedysville, Md	1.95	
		Dinner and supper at Keedysville, 50 cents each	1.00	
		Railroad fare Keedysville to Hagerstown, Md	.35	
	8.	Railroad fare, Hagerstown to Sharpsburgh and return	.80	
		Bus fare at Sharpsburgh	.20	
	16.	Telegram to Washington from Hagerstown, voucher 1	.27	
	17.	Railroad fare, Hagerstown to Washington, D. C	2.30	
	18.	Railroad fare, Washington to Hagerstown, Md	2.30	
	27.	Board and lodging, 20 days, Hagerstown, voucher 2	40.00	
		Railroad fare, Hagerstown to Fredericksburg, Va	4.05	
	28.	Two meals from Hagerstown to Fredericksburg, Va., 75 cents each	1.50	
		Dinner and supper at Fredericksburg, Va	1.00	
		Railroad fare, Fredericksburg to Richmond, Va	2.15	
	29.	Lodging, February 28, breakfast and dinner, February 29, and bus to and from hotel, voucher 3	3.25	
		Railroad fare, Richmond to Petersburg, Va	1.00	
		Jurat	.25	
				499.62
		John Courtney, jr.:		
		For services and expenses as assistant attorney from March 1, 1888, to March 30, 1888, dates inclusive, as follows:		
Mar.	31.	For 30 days' services, at $15 per day	450.00	
	1.	Four meals and one lodging at Petersburgh, Va., vou	3.25	

*Disallowed.

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1888.		John Courtney, jr.—Continued.		
Mar.	31.	Railroad fare from Petersburgh to Norfolk	$2.50	
	4.	Board and lodging from Mar. 1 to 4, Norfolk, vou	7.50	
	4, 5.	Railroad fare from Norfolk, Va., to Cumberland, W. Va.	9.95	
	4, 5.	Three meals, from Norfolk, Va., to Cumberland, 75 cents each	2.25	
	6.	Board and lodging at Cumberland, W. Va., vou	2.25	
		Railroad fare from Cumberland to Romney, W. Va	1.00	
		Conveyance by stage from Romney to Moorfield, W. Va., vou	4.00	
		Dinner between Romney and Moorfield	.50	
	14.	Board and lodging from Mar. 6 to 14 at Moorfield, vou.	11.50	
		Dinner at Romney, W. Va	.50	
		Railroad fare from Romney to Martinsburgh, W. Va	2.45	
	15.	One day's board at Martinsburgh, vou	2.25	
		Railroad fare from Martinsburgh, W. Va., to Hagerstown, Md	.70	
	22.	Board and lodging from Mar. 15 to Mar. 22, vou	12.00	
		Railroad fare from Hagerstown to Washington, D. C	2.30	
		Two meals, 50 cents each	1.00	
	26.	Railroad fare, Washington to Harper's Ferry, W. Va	1.65	
	27.	Supper, lodging, and breakfast at Harper's Ferry, vou.	1.50	
	28.	Railroad, from Weaverton to Hagerstown	.75	
	29.	Lodging and breakfast, Hagerstown, Md., vou	1.00	
		Dinner at Martinsburgh	.50	
		Railroad fare, Hagerstown to Martinsburgh	.70	
		Jurat	.25	
				$522.25
		Raleigh Sherman:		
		For services and necessary expenses incurred as commissioner of Court of Claims, in behalf of the United States at Washington, D. C., on April 3, 1888, in taking depositions in the case of S. Sprigg Belt, administrator, *vs.* The United States, No. 1034, Congressional, Court of Claims:		
Apr.	3.	For 1 day's service at $3 per day	3.00	
		8 folios (by actual connt) of 100 words at 15 cents per folio	1.20	
		Attendance of witnesses, 1 day each, to wit: W. C. Hurdle and John M. Counselman, at $1.50 per day	3.00	
				7.20
		Lewis Cochran:		
		For expenses actually and necessarily incurred, as per following statement:		
Mar.	20.	Railroad fare, Washington to Baltimore and return	2.00	
		Cab from station, Baltimore	.50	
		Dinner, Baltimore	1.00	
		In case of Alfred Pasqueau *v.* United States, No. 14765:		
		Supper, Baltimore	.75	
		Cab to station, Baltimore	.50	
		Cab from station, Washington	.50	
	27.	Cab to station, Washington	.50	
		Railroad fare, Washington to Baltimore and return	2.00	
		Cab from station, Baltimore	.50	
		Dinner, $1, supper, $1	2.00	
		Cab to station, Baltimore	.50	
		Cab from station, Washington	.50	
		[The foregoing expenses were incurred in the case of Noah K. Eagle *v.* United States, No. 1471.]		
	28.	Cab to station, Washington	.50	
		Railroad fare to Weverton, Md	1.60	
		Dinner $1, supper 75 cents	1.75	
		Railroad fare, Weverton to Washington	1.60	
		Cab from station, Washington	.50	
		Jurat	.25	
		[In cases Nos. 1306 and 1241, Congress.]		17.45

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H. J. May:

For expenses actually and necessarily incurred as per following statement, in taking testimony in the cases of Jeffrey *et al.*, McIntyre, and Farmer, now pending against the United States:

1887.				
May	14.	Railroad fare, Washington, D. C., to Saint Louis, Mo	$25.75	
		Breakfast	1.00	
		Dinner	.75	
		Supper	.75	
		Herdic to depot, Washington, D. C., from 3127 P street	1.00	
	15.	Breakfast	.75	
		Dinner 75 cents, supper 75 cents	1.50	
		Transfer to hotel, Saint Louis	.50	
	16.	Laclede Hotel bill Saint Louis, vou.1	2.25	
		Transfer to depot	.50	
		Railroad fare, Saint Louis to Oswego, Kansa....s	10.45	
		Dinner	.75	
		Supper	.75	
		Transfer to hotel, Oswego	.50	
	17.	Hotel bill, Oswego, vou. 2	2.00	
		Transfer to depot	.50	
		Railroad fare, Oswego to Kansas City	6.80	
	18.	Transfer depot to hotel	.50	
		Street-car fare, official business	.30	
	19.	Telegram to Kingsbury, official, vou. 3	.20	
		Telegram to Chandler, vou. 4	.25	
		Telegram from Kingsbury, vou. 5	.20	
		Hotel Coates, vou. 6	4.50	
		Transfer to depot, Kansas City	.50	
		Supper at depot	1.00	
		Railroad fare, Kansas City to Lexington, Mo	2.30	
		Transfer to hotel, Lexington	.50	
	20.	Telegram from Harper, official, vou. 7	.25	
		Telegram to Harper, vou. 8	.45	
	21.	Commercial Hotel, vou. 9	4.00	
		Transfer	.50	
		Railroad fare, Lexington to Saint Louis, Mo	6.95	
	22.	Transfer from depot	.50	
	23.	Laclede Hotel bill, vou. 10	5.25	
		Transfer to depot	.50	
		Railroad fare Saint Louis to Springfield, Ill	3.25	
		Supper	1.00	
		Transfer, Springfield	.50	
	24.	Leland Hotel, vou. 11	3.00	
		Street-car fare	.20	
		Railroad fare, Springfield, Ill., to Washington City	27.00	
	25.	Breakfast	.75	
		Dinner	.75	
		Supper	.75	
	26.	Transfer, Washington, D. C., from depot to 3127 P street	1.00	
		Jurat	.25	
				$123.60
1888.		F. P. Dewees:		
April	19.	Transfer to depot	.25	
		Railroad fare, Washington to Philadelphia	4.00	
		One meal	1.00	
	20.	One meal	1.00	
		Philadelphia to New York	2.50	
		Parlor car	.50	
		One meal	1.00	
		Transfer	1.00	
		New York to New Haven	.75	
		State-room	1.00	
	21.	Transfer at New Haven	.50	
		One meal	.85	
		New Haven to Springfield	1.25	
		Street-car fare at Springfield	.24	
		Hotel bill, vou	2.75	
		Springfield to New Haven	1.25	

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1888.		F. P. Dewees—Continued.		
April	21.	Transfer	$0.50	
		New Haven to New York	.75	
		State-room	1.00	
	22.	Transfer to hotel	1.00	
		Three meals—$1, 80 cents, $1	2.80	
	23.	Two meals—$1, 75 cents	1.75	
		Hotel bill, vou	2.00	
		Transfer	.25	
		New York to Washington	6.50	
		Parlor car	1.25	
		One meal en route	.70	
		Transfer	.25	
		Jurat	.25	
		[In Berdan *v.* United States.]		$38.84
		F. P. Dewees:		
		For expenses actually and necessarily incurred, as per following statement, State Bank *v.* The United States:		
	13.	Transfer to depot	.25	
		Railroad fare, Washington to Philadelphia	4.00	
		One meal	1.00	
		Railroad fare, Philadelphia to New York	2.50	
		Parlor car	.50	
		One meal	1.00	
		Transfer	1.00	
		Railroad fare, New York to Boston	4.95	
		Sleeper	2.00	
	14.	Transfer	.50	
		Two meals, at $1	2.00	
		Transfer	.50	
		Boston to New York (with sleeper)	6.95	
		Transfer	1.00	
		Two meals—$1, 75 cents	1.75	
	15.	New York to Washington	6.50	
		Parlor car	1.25	
		One meal	1.00	
		Transfer	.25	
		Jurat	.25	
				39.15
		F. P. Dewees:		
		For expenses actually and necessarily incurred, as per following statement in case of Isaac *v.* The United States:		
Mar.	7.	Transfer	.25	
		Washington to Richmond	3.55	
		Two meals—75 cents, $1	1.75	
		Transfer	.25	
	9.	Hotel bill, vou	4.75	
		Street car	.20	
		Transfer	.25	
		Richmond to Norfolk	2.50	
		Ferriage	.10	
		Two meals, 80 cents, 75 cents	1.55	
	10.	Two meals, 80 cents, $1	1.80	
		Hotel bill, voucher	1.00	
		Transfer	.25	
		Norfolk to Washington	2.00	
		One meal	1.00	
		State-room	1.00	
	11.	One meal	.75	
		Transfer	.50	
		Jurat	.25	
				23.70
		Robert A. Howard:		
		For expenses actually and necessarily incurred as per following statement:		
Feb.	17.	Transfer baggage to depot, Washington, D. C	.25	
		Railroad fare, Washington, D. C., to New York and return (limited)	12.35	

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1888.		Robert A. Howard—Continued.		
Feb.	17.	Dinner on train	$1.00	
		Transfer baggage in New York to hotel	40	
	18.	Hotel bill, New York, as per vou. 1	4.00	
		Transfer self and baggage to depot, New York	1.00	
		Sleeper, New York to Washington, D. C	2.00	
		Jurat	.25	
				$21.25
		Robert A. Howard: For expenses actually and necessarily incurred as per following statement:		
	1.	Transfer self and trunk to depot, Washington, D. C	.50	
		Railroad ticket to New York and return	10.00	
		Parlor car	1.25	
		Dinner on train	.75	
		Transfer baggage to hotel, New York	.40	
	4.	Railroad fare to Middleton and return	4.04	
	5.	Hotel bill, New York, vou. 1	16.00	
		Transfer self and trunk to depot, New York	1.00	
		Sleeping car to Washington, D. C	2.00	
	6.	Transfer trunk from depot, Washington, D. C	.25	
		Jurat to this account	.25	
				36.44
		[In the following cases: Myerle *v.* United States, 14547, 14548, and Sebor *v.* United States.]		
		John B. Conway: For services as special attorney, 1 day, at $15 per day		15.00
		[Services rendered under direction of Hon. Robert A. Howard, Assistant Attorney-General, in case of Philip McAleer *v.* The United States, No. 13376, at Fort Edward, N. Y.]		
		Noyes & McGee: For services as special counsel on the 21st, 23d, and 24th days of January, 1888, 3 days, at $10 per day		30.00
		[Service rendered under direction of Hon. Robert A. Howard, Assistant Attorney-General, in taking depositions in case of Minneapolis and Saint Louis Rwy. Co. *v.* The United States, No. 15681, Court of Claims, at Minneapolis, Minn.]		
		A. M. Lea:		
Mar.	4.	For services and expenses as special counsel for United States, from the 1st day of March, 1888, to the 4th day of March, 1888, 3 days, at $10 per day	39.00	
	1.	Railroad fare, Vicksburg to Natchez, Miss	2.30	
	4.	Lodgings and breakfast at Natchez, Miss., 1st to 4th, inclusive, vou. 1	6.50	
		Dinner at restaurant at Natchez, 2d, 3d, and 4th, $1 each	3.00	
		Railroad fare from Natchez to Vicksburg	2.30	
		Fee for jurat	.25	
				44.35
		[The services above charged were rendered by me by direction of the Assistant Attorney-General, Hon. Robert A. Howard, in taking depositions of witnesses for defendants in the case of J. Burturas, administratrix, *v.* The United States, Congress, No. 1330.]		
		A. M. Lea:		
	17.	For services as special counsel for United States, from March 13, 1888, to March 17, 1888, dates inclusive, 5 days, at $10 per day		50.00
		[Services above rendered under direction of Hon. Robert A. Howard, Assistant Attorney-General, in taking depositions in cases of John H. McGaughay *v.* United States, No. 1059, Congressional, and Mary E. Neel, administratrix of Pearce Noland, deceased, *v.* United States, No. 1062, Congressional.]		

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1888.		Robert G. Campbell:		
Mar.	12.	For services as attorney between the 28th day of December, 1887, and the 12th day of March, 1888, 9 days, at $10 per day		$90.00
		[Services rendered on the following days: December 28, 1887, January 24, March 4, 6, 7, 8, 9, 10, 12, 1888.]		
		N. T. N. Robinson:		
		For expenses actually and necessarily incurred in the case of Isaac Bloom *vs.* The United States, No. 1835, Congress as follows.		
Apr.	24.	For transfer, self and trunk to depot, Washington	$1.00	
		Railroad fare to New Orleans, La	27.50	
		Sleeping-car fare to New Orleans	7.00	
		Dinner and supper 75 cents each, on train	1.50	
	25.	Breakfast, dinner, and supper, 75 cents each	2.25	
	26.	Transfer, self and trunk, from depot, New Orleans, La.	1.00	
May	8.	Hotel bill, 6 days, May 2, 3, 4, 5, 7, and 8, at New Orleans, La., vou. 1	24.00	
		Cab hire in New Orleans, La., searching for witnesses	3.00	
		Street-car fare	.50	
		Transfer to depot, New Orleans, self and trunk	1.00	
		Railroad fare, New Orleans to Washington, D. C.	27.50	
		Sleeping-car fare, New Orleans to Washington, D. C	7.00	
		Dinner and supper on train, 75 cents each	1.50	
	9.	Breakfast, dinner, and supper, 75 cents each, on train	2.25	
	10.	Transfer from depot, self and baggage, Washington	1.00	
		Jurat to this account	.25	
				108.25
		John W. Yerkes:		
	14.	For services as attorney on February 15, March 13, 23, and 29, 1888, 4 days, at $10 per day		40.00
		[In taking depositions in the case of Durham, administrator, etc., *vs.* The United States No. 1432, Congress. On the last two days only a portion of the day was consumed, the adjournment from the 23d to the 29th being made necessary by the inability of the claimant to procure the attendance of his witnesses; but one or more witnesses examined each day.]		
		F. P. Dewees:		
		For expenses actually and necessarily incurred, as per following statement:		
	17.	Transfer	.25	
		Railroad fare to New York and return	10.00	
		One meal	1.00	
		Parlor car from Philadelphia to New York	.50	
		One meal	1.00	
	18.	3 meals, $1, 75 cents, and $1	2.75	
	19.	3 meals, $1, 75 cents, and $1	2.75	
		Hotel bill voucher	2.00	
		Street-car fare (Government business)	.30	
		Transfer	1.00	
		Sleeper to Washington	2.00	
		Transfer	.25	
		Jurat	.25	
				24.05
		[Clotilde Freund *vs.* The United States, No. 15696.]		
		Lewis Cochran:		
		For expenses actually and necessarily incurred, as per following statement:		
Apr.	27.	Cab to station, Washington	.50	
		Railroad fare Washington to Norfolk, Va	5.50	
		Parlor seat to Petersburgh, Va	.50	
		Cab to hotel from station	.50	
	28,	Hotel bill, Petersburgh, vou. 1	2.50	
		Cab from station, Norfolk	.50	
	30.	Hotel bill, Norfolk, vou. 2	5.50	
		Cab to boat	.50	
		Fare, Norfolk to Washington, and state-room on boat	5.00	

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1888. Lewis Cochran—Continued.

April 30.	Supper	$1.00	
May 1.	Cab from station, Washington	.50	
	Jurat	.25	
			$22.75

[John W. Epfis *vs.* The United States, Congress, 2080; Samuel Marsh *vs.* The United States, Congress, 2100.]

EXHIBIT F 6.—DEFENDING SUITS IN CLAIMS AGAINST THE DISTRICT OF COLUMBIA.

1887. J. H. Robinson:

July 29.	For services as expert accountant in examining records and procuring testimony to be used in the case of Thomas J. Fisher, assignee, *vs.* The District of Columbia, No. 246, from July 1 to July 29, inclusive, 25 days, at $5 per day	$125.00
Sept. 30.	For services as expert accountant in examining records and procuring testimony to be used in the case of Thomas J. Fisher, assignee of Charles E. Evans, *vs.* The District of Columbia (consolidated with Nos. 263, 234, 235, 138, and 209), from September 1, 1887, to September 30, inclusive, 26 days, at $5 per day	130.00

Robert L. Miller:

1887.	For services and necessary expenses incurred as United States commissioner in behalf of the United States at Washington, D. C., on October 12, 1887, in taking depositions in the case of Thomas J. Fisher *vs.* The District of Columbia, Nos. 234, 235, and 246, Court of Claims:		
Oct. 12.	1 day's services, at $3 per day	$3.00	
	159 folios (by actual count) of 100 words, at 15 cents per folio	23.85	
	Additional, as stenographer, 10 cents per folio	15.90	
	Attendance of two witnesses, 1 day, October 12, 1887	3.00	
			45.75

J. H. Robinson:

31.	For services as expert accountant in examining records and procuring testimony to be used in the cases of Thomas J. Fisher, assignee of Charles E. Evans, *vs.* The District of Columbia, No. 246, consolidated with cases Nos. 263, 234, 235, 138, and 209, from October 14 to October 31, both inclusive, 15 days, at $5 per day	75.00

J. H. Robinson:

Dec. 3.	For services as expert accountant in examining records and procuring testimony to be used for the defense in the cases of: No. 90, Neal T. Murray *vs.* The District of Columbia, No. 105; James Fitzpatrick *vs.* The District of Columbia, No. 164; Patrick Crowley *vs.* The District of Columbia, No. 74; R. M. Johnson *vs.* The District of Columbia, No. 63; Heinber & Groat *vs.* The District of Columbia, No. 132; William Brainard *vs.* The District of Columbia, No. 76; Robert Hulse *vs.* The District of Columbia, from November 1 to December 3, both inclusive, 29 days (Sundays omitted), at $5 per day	145.00

Frederick S. Stratton:

Nov. 7.	For services as special attorney from November 6 to November 7, 1887, dates inclusive, 2 days, at $20 per day, in procuring evidence for Court of Claims, case No. 246, Thomas J. Fisher, assignee, etc., against the District of Columbia	40.00

EXHIBIT F 7.—DEFENSE IN FRENCH SPOLIATION CLAIMS.

John B. Goode:

July 31.	For services rendered in keeping dockets, making legal examinations, and in preparations of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriations for sundry civil expenses, approved Mar. 3, 1887, from July 1 to July 31, at $1,800 per annum	151.60

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1887. Charles W. Russell:

July 31. For services rendered in translating, making legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act of Congress making appropriations for sundry civil expenses, approved Mar. 3, 1887: From July 1 to July 31, 1887, inclusive, at $2,000 per annum $168.50

Charles W. Russell:

Aug. 31 For services rendered in translating, preparation of facts, and legal examinations "to enable the Attorney-General to make proper defense for the United States in the matter of the French spoliation claims * * * in his discretion," pursuant to an act making appropriations for sundry civil expenses, approved Mar. 3, 1887, from Aug. 1 to Aug. 31, 1887, at $2,000 per year 168.50

John B. Goode:

31. For services rendered in making legal examinations, preparation of facts, and keeping dockets "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved Mar. 3, 1887, from Aug. 1 to Aug. 31, inclusive, at $1.800 per annum 151.60

John B. Goode:

Sept. 30. For services rendered in preparation of facts, making legal examinations, and keeping dockets "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act of Congress making appropriations for sundry civil expenses, approved Mar. 3, 1887, from Sept. 1 to Sept. 30, 1887, inclusive, at $1,800 per annum 146.80

William N. McKenney:

For services and expenses as examiner from Sept. 24, 1887, to Sept. 30, 1887, dates inclusive, as follows:

For seven days' services, at $7 per day	$49.00	
Hotel bill, vou. 1	24.50	
Jurat	.25	
		73.75

Charles W. Russell:

Sept. 30. For services rendered in translating, making legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved March 4, 1887, from Sept. 1 to Sept. 30, 1887, inclusive, at $2,000 per annum 163.00

William N. McKenney:

For services and expenses as examiner, from Oct. 1, 1887, to Oct. 31, 1887, dates inclusive, as follows:

Oct. 31 For 31 days' services, at $7 per day	$217.00	
Hotel bill, vou. 1	108.50	
Jurat	.25	
		325.75

Charles W. Russell:

For services rendered in making legal examinations, preparation of facts, and translating "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act of Congress making appropriation for sundry civil expenses, approved March 4, 1887:

From Oct. 1 to 9 inclusive, 1887, at $2,000 per annum...	48.91	
From Oct. 24 to 31 inclusive, 1887, at $2,000 per annum.	43.48	
Jurat	.25	
		92.64

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John B. Goode:

For services rendered in making legal examinations, preparation of facts, and keeping dockets "to enable the Attorney General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act of Congress making appropriations for sundry civil expenses, approved Mar. 4, 1887:

From Oct 1 to Oct. 15 inclusive, 1887, at $1,800 per annum	$73.37	
From Oct. 23 to Oct. 31 inclusive, 1887, at $1,800 per annum	44.02	
		$117.39

Charles W. Russell:

For expenses actually and necessarily incurred as per following statement, in taking testimony in French spoliation case 1052:

1888. Sept. 2. Railroad fare to New York and return, including sleeper	14.00	
7. Hotel expenses, room 4 days, board 5, vou	15.00	
Jurat	.25	
		29.25

Robert L. Miller:

For services as stenographer in behalf of the United States at Court of Claims, Washington, D. C., on Nov. 15 and 16, 1887, in taking argument in the case of William Gray, administrator, *v.* The United States, Spoliation Nos. 7, 4, and 2, Court of Claims, 80 folios (by actual count) of 100 words, at 15 cents per folio

	12.00	
Additional, as stenographer, 10 cents per folio	8.00	
		20.00

Charles W. Russell:

Nov. 30. For services rendered in translating, making legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved Mar. 4, 1887, from Nov. 1 to Nov. 30, 1887 inclusive, at $2,000 per annum		163.00

John B. Goode:

For services rendered in making legal examinations, preparation of facts, and keeping dockets, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved March 4, 1887, from November 1, to November 30, 1887, inclusive, at $1,800 per annum 146.80

John B. Goode:

For expenses actually and necessarily incurred in attending the taking of depositions in French spoliation case No. 2649, in Baltimore, on November 23, 1887:

23. Railroad fare to Baltimore and return	$1.60	
Lunch	.50	
Jurat	.25	
		2.35

William N. McKenney:

For services and expenses as examiner from November 1, to November 30, 1887, dates inclusive, as follows:

30. For 30 days' services, at $7 per day	210.00	
20. Board and lodging from November 1 to 20, inclusive, vou. 1	70.00	
30. Room rent from November 21 to 30, inclusive, vou. 2	7.66	
Board from November 21 to 30, inclusive, vou. 3	27.05	
Jurat	.25	
		314.96

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1888. Charles W. Russell:

Dec. 31. For services rendered in making legal examinations, preparation of facts and translating "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved March 4, 1887, from December 1 to December 31, 1887, inclusive, at $2,000 per annum $168.50

John B. Goode:

For services rendered in making legal examinations, preparation of facts, and keeping of dockets, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved March 4, 1887, from Dec. 1 to Dec. 31, 1887, inclusive, at $1,800 per annum 151.60

Wm. N. McKenney:

For services and expenses as examiner, from Dec. 1 to Dec. 31, 1887, dates inclusive, as follows:

For 31 days' services at $7 per day	$217.00	
Board from Dec. 1 to 31, inclusive, vou. 1	83.70	
Room rent for same period, vou. 2	23.00	
Jurat	.25	
		323.95

1888. Charles W. Russell:

Jan. 31. For services rendered in translating, making legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved Mar. 4, 1887, from Jan. 1 to Jan. 31, 1888, inclusive, at $2,000 per annum 170.30

John B. Goode:

For services rendered in making legal examinations, preparation of facts, and keeping dockets "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved March 4, 1887, from January 1, to January 31, 1888, dates inclusive, at $1,800 per annum 153.30

William N. McKenney:

Jan. 31. For services and expenses as examiner, from January 1 to January 31, 1888, dates inclusive, as follows:

For 31 days' service at $7 per day	$217.00	
Board from January 1 to January 31, inclusive, voucher 1	84.40	
Room rent from January 1 to January 31, inclusive, voucher 2	23.00	
Jurat	.25	
		324.65

Charles W. Russell:

Feb. 29. For services rendered in translating, making legal examinations and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved March 4, 1887, from February 1 to February 29, 1888, inclusive, at $2,000 per annum 159.40

John B. Goode:

29. For services rendered in making legal examinations, preparation of facts, and keeping dockets "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved March 4, 1887, from February 1 to February 29, 1888, exclusive of one day, at $1,800 per annum .. 138.46

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William N. McKenney:

For services and expenses as examiner from Feb. 1 to Feb. 29, 1888, dates inclusive, as follows:

1888.				
Feb.	29.	For 29 days' services, at $7 per day	$203.00	
		Board from Feb. 1 to Feb. 29, 1888, inclusive, vou. 1	74.50	
		Room rent from Feb. 1 to Feb. 29, 1888, inclusive, vou. 2.	23.00	
		Jurat	.25	
				300.75

William N. McKenney:

For services and expenses as examiner from Mar. 1 to Mar. 6, 1888, dates inclusive, as follows:

Mar.	6.	For 6 days' services, at $7 per day	42.00	
		Board from Mar. 1 to Mar. 6, inclusive, vou. 1	16.00	
		Room rent from Mar. 1 to Mar. 6, inclusive, vou. 2	4.45	
		Jurat	.25	
				62.70

Charles W. Russell:

31. For services rendered in translating, making legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved Mar. 4, 1887, from Mar. 1 to Mar. 31, 1888, inclusive, at $2,000 per annum 170.30

John B. Goode:

For services rendered in making legal examinations, preparation of facts, and keeping dockets "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in hisdis cretion," pursuant to an act making appropriation for sundry civil expenses, approved Mar. 4, 1887, from Mar. 1 to Mar. 31, 1888, inclusive, at $1,800 per annum 153.30

Charles W. Russell:

Apr. 30. For services rendered in translating, making legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved Mar. 4, 1887, from Apr. 1 to Apr. 30, 1888, inclusive, at $1,800 per annum 164.80

John B. Goode:

For services rendered in keeping dockets, making legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved March 4, 1887, from April 1 to April 30, 1888, inclusive, at $1,800 per annum 148.30

Benjamin Wilson:

For expenses actually and necessarily incurred as per following statement in going to and returning from Norfolk, Va., to attend the taking of depositions by claimants in the case of John N. Green, administrator, *vs.* The United States, No. 2662, French spoliations, schooner *Lovely Lass;* Moore, master; pending in the Court of Claims:

May	13.	Street-car fare, Washington	$0.10	
		Steam-boat fare to Norfolk	2.00	
		State-room	2.00	
		Supper	1.00	
		Hotel bill, Norfolk, vou	4.25	
		Steam-boat fare to Washington	2.00	
		State-room	2.00	
		Supper	1.00	
		Street car	.10	
		Jurat	.25	
				14.70

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1888. Charles W. Russell:

May 31. For services rendered in translating, preparation of facts, and making legal examinations "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved March 4, 1887, for 21 days, at $2,000 per annum, current month $115.38

John B. Goode:

May 31. For services rendered in keeping dockets, preparation of facts, and making legal examinations "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved March 4, 1887, from May 1 to May 31, inclusive, 1888, at $1,800 per annum 153.40

Robert A. Howard:

For expenses actually and necessarily incurred as per following statement:

Apr.	19.	Railroad fare to New York and return (limited)	$12.35
	20.	Railroad fare, Flushing and return	.35
	21.	Hotel bill, New York, 2 days, voucher	8.00
		Sleeper to Washington	2.00
		Jurat	.25
			22.95

[In the following cases: J. W. Lawrence *v.* U. S., No. 2012, Fr. Spo., R. B. Lawrence, admr., *v.* U. S., No. 2013, Fr. Spo., Louisa A. Starkweather, admx., *v.* U. S., No. 159, Fr. Spo.]

H. J. May:

For expenses actually and necessarily incurred as per following statement, in defense of French spoliation claims No. 2203, J. W. R. Corlis, administrator, etc., of John Corlis, deceased, *v.* the United states:

June	14.	Transfer by herdic, Washington, D. C	.25
		Railroad fare, Washington, D. C., to New York	6.50
		Sleeping berth, Washington, D. C., to New York	2.00
	15.	Cab transfer from depot to Hoffman House, New York	*1.00
		Breakfast	1.00
		Dinner	.80
		Telegram, official business, voucher 1	.26
		Street-car fare, official business	.30
		Supper	1.00
	16.	Cab transfer from Hoffman House to depot, New York	*1.00
		Breakfast	1.00
		Room at Hoffman House, voucher 2	2.00
		Railroad fare from New York City to West Chester, Pa.	3.30
		Dinner	.75
		Telegram, official business, voucher 3	.20
		Railroad fare, West Chester, Pa., to Washington City	4.80
		Supper	.75
		Transfer, Washington, D. C	.25
		Jurat	.25
			27.41

John B. Goode:

30. For services rendered in keeping dockets, making legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved March 4, 1887, from June 1 to June 30, 1888 (exclusive of two days), at $1,800 per annum 138.46

* I paid $1.50 each for these transfers.

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1888. Charles W. Russell:

June 30. For services rendered in translating, making legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act appropriating for sundry civil expenses, approved March 4, 1887, from June 1 to June 30, 1888, inclusive, at $2,000 per annum $164.80

EXHIBIT F 8.—REPAIRS TO COURT-HOUSE, DISTRICT OF COLUMBIA.

1887. Daniel R. Neall:

July 15. For 12 days' labor as carpenter, at $3 per day $36.00

W. W. Daniels;

For the following labor and material furnished in putting in tank, washstand, and repairs to sundry piping, ladies' room, old building, viz:

14. One 1½-inch lead S. trap	$1.00	
One 1½-inch stop-cock	.75	
Seven feet water-pipe	.84	
1 lead connection	1.00	
12 pounds lead pipe	1.20	
1 basin cock	1.00	
1 chain stay	.50	
11¼ days' labor, plumber and helper, at $6	70.50	
		76.79

Robert W. Waters:

17. For 13 days' labor as painter, at $3 per day 39.00

E. H. Cook Company, limited:

For the following labor and material in connection with steam-heating apparatus:

16. 45 feet ¾-inch pipe, 7 cents	3.15	
61 feet 1-inch pipe, 10 cents	6.10	
40 feet 2-inch pipe, 20 cents	8.00	
Two 2-inch 45° ells, 25 cents	.50	
Four 1-inch ells, 10 cents	.40	
1 right and left coupling	.22	
Four 1-inch nipples, at 9 cents	.36	
Three 2-inch ells, at 25 cents	.75	
One 2-inch nipple	.15	
59 hours, 2 men extending trench and replacing worthless pipe in same, at 65 cents	38.35	
Two ¾-inch nipples	.10	
4 automatic air valves	6.00	
1 F. S. angle valve	1.75	
Four 1-inch ells, at 8 cents	.32	
1 nipple, 6 cents; one 1-inch tee, 12 cents	.18	
One 1 by 1½ ell	.14	
10 feet 1-inch pipe, 7 cents	.70	
1 steam cock	1.50	
7 hours, 2 men on pipe connection with sewer, east line, at 65 cents	4.55	
One 1½-inch tee	.25	
Two 1-inch ells, at 8 cents	.16	
1 nipple	.06	
One 1½-inch nipple	.08	
One 1½ inch reducing ell	.14	
6 hours, 2 men making pipe connection with sewer, west line, at 65 cents	3.90	
Eight ¾-inch crosses, at 11 cents	.88	
Sixteen ¾-inch nipples, at 5 cents	.80	
Sixteen ¾-inch caps, at 5 cents each, 80 cents; 25 feet ¾-inch pipe, at 5 cents per foot, $1.25	2.05	
2 right and left couplings, 10 cents	.20	
6 hours' work, 2 men on conductor pipes, at 65 cents	3.90	
14 pounds felt and asbestos in duct, old work, at 30 cents	4.20	
Six days' laborer, digging, at $2	12.00	

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1887.	E. H. Cook Company, limited—Continued.		
July 16.	Four days' mason and laborer, at $6	$24.00	
	6 No. 5 grate bars, 378 pounds, at 6 cents	22.68	
	6 No. 5 air valves, at $1.50	9.00	
	Two 2 by 6 radiators, two 2 by 8 radiators, at $8.40 each	33.60	
			$191.12
	C. Schneider:		
	Repairing Norton spring	1.50	
	Furnishing Norton spring No. 0	8.75	
	Furnishing Norton spring No. 2	5.75	
	2-foot brass chains, 7½ cents per foot, 15 cents, 2 eyes, 5 cents	.20	
	Repairing 2 springs, $1.50	3.00	
	Furnishing Norton spring No. 1	6.75	
	Repairing Norton spring, using spring	1.75	
	Repairing 2 Norton springs, $1.50	3.00	
	Furnishing Norton spring No. 2	5.75	
	Repairing Norton spring	1.00	
	Latch on door	.75	
	Making spring and repairing lock	.75	
	Making spring and repairing lock	.50	
	Repairing Norton spring	1.50	
	Making steel key	.30	
	Repairing Norton spring	1.25	
			42.05
	C. A. Schneider's Sons:		
	Two braces, 45 pounds, 8 cents	3.60	
	Machinist, 5 hours putting on same, 50 cents	2.50	
	Helper, 5 hours putting on same, 25 cents	1.25	
	Four hasps, 25 cents	1.00	
	Repairing door and hinges	3.00	
			11.35
	W. W. Dougherty:		
14.	One day's time of plumber repairing water-closet, Orphan's Court	4.50	
	¾ day's time of plumber repairing water-service, commissioner's room, at $4.50	3.37	
	Repairs to closet valve	1.50	
			9.37
	E. A. Ridgway:		
14.	2 sets leather for caloric engine, at $1.25		2.50
	L. H. Schneider's Sons:		
22.	2 knob latches and knobs, at 60 cents each	1.20	
	1 bolt and screws, 25 cents; 1 hinge, at 10 cents	.35	
	1½ dozen C. and H. hooks, at 20 cents	.30	
	1 door spring	.25	
	1 box hooks and eyes, at 7 cents; 1 gross R. H. blue screws, at 60 cents	.67	
	1 package brads, at 14 cents; 1½ pounds nails, at 7 cents, 11 cents	.25	
	2 pounds nails, at 10 cents, 20 cents; 1 saw file, 10 cents	.30	
	1 hoe, at 40 cents; 3 pounds nails, at 5 cents, 15 cents	.55	
	1 pair B. D. hangers	.50	
	6 feet S. D. track, at 5 cents	.30	
	1 pound an'd wire, at 10 cents; 8 pounds nails, at 5 cents, 40 cents	.50	
	2 saw files, at 10 cents each, 20 cents; 3 keys to order, at 25 cents each, 75 cents	.95	
	1½ dozen coat hooks, at 23 cents; 1 pound copper wire, at 35 cents	.58	
	2 cup catches, at 16 cents each, 32 cents; hammer handle, at 12 cents	.44	
	1½ dozen C. and H. hooks, at 10 cents a dozen, 15 cents; 1 pair hinges, at 8 cents	.23	
	1 rim night-latch, at 40 cents; 3 pad-locks, at 40 cents each, $1.20	1.60	
	1 Yale night-latch, at $2; 1 cup and catch, at 18 cents	2.18	
	1 pair hinges, at 15 cents; 1 brass chain bolt, at $1.25	1.40	
	1 drawer lock, 75 cents; 1 lock, 35 cents; 1 bolt, 10 cents	1.20	

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1887.	L. H. Schneider's Sons—Continued.		
July 22.	1 pair butts, 35 cents; 1 cup and catches, 18 cents each, 36 cents	$0.71	
	3 door steps, 5 cents each, 15 cents; 6 pounds nails, 5 cents per pound, 30 cents	.45	
	8 transom bolts, $1.10 each	8.80	
	3½ pounds sash-cord, 35 cents per pound	1.23	
	1 set S. D. hangers and track	6.00	
	1 S. D. lock, $3; 1 bead-plane, 50 cents	3.50	
	4 dozen screws, 5 cents per dozen, 20 cents; 3 pounds finishing nails, 6 cents per pound, 18 cents	.38	
	1 pair butts and screws, 15 cents; 2 packages nails, 12 cents a package, 24 cents	.39	
	4 pairs brass butts and screws, 15 cents per pair	.60	
			$35.81
	Thomas W. Smith:		
	For the following material for general use, viz:		
July 22.	1 slat screen-door, 1⅜, 2-5, 4-5	3.00	
	6 feet 6-4 walnut, 16 cents per foot, 96 cents; 16 feet 4-4 D. seconds, 5 cents per foot, 80 cents	1.76	
	2 windows, 12 lights, 8x10, 1⅜ glass, at $1 each	2.00	
	1 slat door, 3-2x7-3, 1⅜	5.00	
	76 feet 5-4 Georgia flooring, at 4 cents per foot	3.04	
	125 feet Virginia partition, at 3½ cents per foot	4.38	
	24 feet 4-4 D. seconds, at 5½ cents per foot	1.32	
	42 feet 6-4 D. selects, at 6¼ cents per foot	2.62	
	100 feet 4-4 D. selects, at 6 cents per foot	6.00	
	71 feet ½ D. selects, at 5 cents per foot	3.55	
	75 feet D. selects, at 6½ cents per foot	4.88	
	50 feet D. partition, at 5 cents per foot	2.50	
	37 feet ½ D. selects, at 5 cents per foot	1.85	
	22 feet crown molding, at 1½ cents per foot	.33	
	18 feet D. ½ seconds, at 5½ cents per foot	.99	
	125 feet ½ and 1⅜ blinds, slats, at 1¼ cents per foot	1.56	
	48 feet 4-4 D. seconds, at 5 cents per foot	2.40	
	56 feet 8-4 D. selects, at 6½ cents per foot	3.64	
	71 feet 4-4 W. T. partition, at 5 cents per foot	3.55	
	36 feet ⅞ by 1⅞ base molding	1.50	
	36 feet 1⅜ by 1¾ base molding	1.50	
	10 feet ⅞ by 1½ astragal, at 1½ cents per foot	.15	
			57.52
	E. O. Flaherty:		
30.	For 26 days' labor of tinsmith repairing roof of City Hall at $3 per day	78.00	
	97 pounds of solder, at 20 cents per pound	19.40	
	18 sheets of tin, at 12 cents per sheet	2.16	
	6 pounds tinned nails, at 12 cents per pound	.72	
	1 barrel of charcoal	.50	
			100.78
	R. W. Waters:		
30.	For 7 days' labor as painter, between the 20th and 30th days of July, at $3 per day		21.00
	D. P. Callaghan:		
28.	For 2½ days' labor, graining and varnishing folding-doors and trimmings in upper stories, western wing, including use of tools and materials, at $4 per day		10.00
	Daniel R. Neall:		
30.	For 14 days' labor as carpenter, from 14th to 30th, inclusive, at $3 per day		42.00
	Daniel R. Neal:		
Aug. 31.	For 27 days' work to date, as carpenter, at $3 per day		81.00
	Robert W. Waters:		
Sept. 1.	For 9 days' work as painter, painting roof of court-house, at $3 per day		27.00

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1887.		W. W. Dougherty:		
Sept.	2.	For services of plumber and assistant for 1½ days, at repairs to waste-pipe in water-closet, west wing, at $6		$9.00
		E. O. Flaherty:		
Aug.	31.	For 27 days' work as tinsmith, repairing roof at City Hall, at $3	$81.00	
		130 pounds of solder, at 20 cents	26.00	
		95 sheets of tin, at 12 cents	11.40	
		4 pounds slating nails, at 7 cents	.28	
		6 pounds steel nails, at 12 cents	.72	
		1 barrel charcoal	.60	
				120.00
		Robert W. Waters:		
Sept.	17.	For 3½ days' work, painting base and hallways, etc., at $3		10.50
		C. Kennedy:		
July	14.	For 1 barrel lime, for whitewashing cellar		1.00
		Wm. H. Butler:		
Sept.	5.	1 pound ultra. blue in oil	.40	
		2 pounds Indian red in oil, at 25 cents	.50	
		2 pounds burnt umber in oil, at 20 cents	.40	
		25 pounds L. P. lead, at 7½ cents	1.88	
		2 pounds putty, at 5 cents	.10	
		2 gallons turpentine, at 50 cents	1.00	
		1 gallon hard oil finish and can	1.75	
		¼ gallon hard oil finish and can, at $1.60	.40	
		½ gallon turpentine, at 50 cents	.25	
		½ gallon dryer, at $1.20	.15	
		1 pound burnt umber, in oil	.20	
		2 lights, glass, glazed, 10 by 20, at 75 cents	1.50	
		1 light, glass, glazed, 22 by 34	2.00	
		¼ gallon boiled oil, at 60 cents	.15	
		1 pound L. P. lead	.15	
		¼ gallon turpentine, at 60 cents	.15	
		1 light, glass, glazed, 11½ by 12½	.50	
		2 pounds L. P. lead, at 15 cents	.30	
		1 light, glass, glazed, 22 by 30	1.00	
		1 light, glass, glazed, 22 by 38	1.50	
		1 light, glass, glazed, 14 by 14	.25	
		1 light, glass, 14 by 18	.25	
		12 pounds L. P. lead, at 7½ cents	.90	
		1 gallon turpentine	.50	
		2 pounds putty, at 5 cents	.10	
		4 pounds L. P. lead, at 15 cents	.60	
		1 pound chrome yellow	.25	
		¼ gallon hard oil finish, at $2	.25	
		¼ gallon varnish, at $2	.25	
		¼ gallon turpentine, at 50 cents	.25	
		¼ gallon asphaltum, at $2	.50	
		1 paint brush	.35	
		¼ gallon asphaltum, at $2	.50	
		1 light, glass, glazed, 16 by 20	.50	
				19.73
		C. A. Schneider's Sons:		
Sept.	9.	For 2 days' work of blacksmith, repairing grating in prisoners' room, at $4 per diem		8.00
		A. M. Tubman:		
		For the following labor and material for papering two rooms at east end of north corridor, basement story:		
July	12.	45 pieces paper and hanging, at 30 cents	$13.50	
		Sizing walls for 45 pieces, at 5 cents	2.25	
		5 pieces bordering, at $1.20	6.00	
				21.75
		William E. Wood & Co.:		
Sept.	16.	For repairing steam-heater, including radiator tops	2.50	
		For one-half day's work of steam-fitter and helper, at $4.50	2.25	
				4.75

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EXHIBIT F 9.—PUNISHING VIOLATIONS OF INTERCOURSE ACTS AND FRAUDS.

John T. Wallace:

For services and expenses as special agent from the 1st day of July, 1887, to July 31, 1887, dates inclusive, as follows:

1887.			
July	31.	For 31 days' services, at $6 per day	$186.00
	1.	Railroad transportation, Colton to Los Angeles	2.30
		Transfer of baggage, hotel to depot	.50
		Transfer of baggage, depot to hotel, Los Angeles	.50
	6.	Round trip transportation, via Cal. S. R'y, from Los Angeles to San Diego	16.50
		Omnibus to depot	.50
		Sleeping car, Los Angeles to San Diego	2.00
	7.	Breakfast at San Diego	.50
		Dinner at Lake Side, self and driver	1.50
		Horse feed	.50
		Team and driver to Capitan Grande Indian Reservation, per contract	9.00
		Luncheon for supper at San Diego	.50
		Sleeping car, San Diego to Los Angeles	2.00
	8.	Hotel coach, depot to hotel, Los Angeles	.50
	9.	Cab for self and United States marshal to General Miles' headquarters	1.00
	11.	City horse-cars to General Miles' headquarters	.10
	15.	Saint Elmo Hotel, vou. 1	41.75
		Hotel coach to dépot, en route to San Diego	.50
		Transportation order, No. 113, Los Angeles to San Diego.	
		Dinner at Marysville, C. S. R'y	.75
		Baggage and self to hotel, San Diego	.50
	16.	Telegram to United States marshal, vou. 2	.30
	19.	Horton House bill, vou. 3	12.00
	20.	Supper, lodging, and breakfast, self and driver, stabling and feed for team, vou. 4	6.00
	21.	Supper for 9 United States soilders as guards, who got separated from their camp, vou. 5	4.50
		Supper, lodging, and breakfast, self and driver, stabling and horse feed, vou., 5	6.00
		2½ days' team and driver, vou. 6	15.00
		Horton House bill, vou. 7	2.25
		Services of detective as per contract, vou. 8	20.00
		Transportation order, No. 114, San Diego to Los Angeles.	
		Sleeping car, San Diego to Los Angeles	2.00
	22.	Hotel coach, depot to hotel	.50
	25.	Hotel bill, Los Angeles, vou. 9	10.00
		En route to Washington:	
		Transfer self and baggage to depot	1.00
		Railroad transportation, Los Angeles to Lathrop, Cal	18.60
		Sleeping car, Los Angeles to Lathrop, Cal.	2.50
		Supper	.75
	26.	Breakfast at Lathrop	.75
		Transportation order, No. 115, Lathrop, Cal., to Ogden, Utah, via C. P. Ry.	
		Dinner and supper in Sacramento, waiting to connect with overland train	1.50
		Sleeping car, Sacramento, Cal., to Ogden, Utah	6.00
	27.	Breakfast at Reno, Nev	.75
		Dinner at Mill City	.75
		Supper at Elko	.75
	28.	Breakfast at Ogden	.75
		Transportation order, No. 116, Ogden to Omaha via U. P. Ry.	
	28.	Sleeping car, Ogden to Omaha	8.00
		Dinner at Evanston, Wyo	.75
		Supper at Green River, Wyo	.75
	29.	Breakfast at Laramie, Wyo	.75
		Dinner at Sidney, Nebr	.75
		Supper at North Platte, Nebr	.75
	30.	Breakfast at Omaha, Nebr	.75

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1887.		John T. Wallace—Continued.		
July	30.	Fare from Omaha to Washington, D. C	$30.25	
		Sleeping car, Omaha to Chicago	3.00	
		Dinner on dining car	.75	
		Supper on dining car	.75	
	31.	Breakfest and dinner in Chicago	1.50	
		Sleeping car, Chicago to Harrisburg, Pa	4.00	
		Supper, Fort Wayne	.75	
Aug.	1.	Breakfast at Pittsburgh, Pa	.75	
		Lunch at Harrisburg, Pa	.45	
		Transfer baggage, depot to my house	.25	
		Street car, depot to my house	.05	
		Jurat	.25	
				$435.30
		John T. Wallace: For services and expenses as special agent from Aug. 1, 1887, to Aug. 31, 1887, dates inclusive, as follows:		
Aug.	31.	For 31 days' service, at $6 per day	186.00	
	18.	Transfer baggage, my house to depot	.25	
		City passenger car to depot	.05	
		Railroad fare, Washington to Omaha	30.25	
		Sleeping car, Washington to Chicago	5.00	
	19.	Breakfast at Pittsburgh	.75	
		Dinner at Crestline	.75	
	20.	Sherman House, vou. 1	2.50	
	20.	Transfer, omnibus to depot	.50	
		Sleeping car, Chicago to Omaha	3.00	
		Dinner on B., C. and Q. dining car	.75	
		Supper on B., C. and Q. dining car	.75	
	21.	Breakfast on B., C. and Q. dining car	.75	
		Transfer, depot to Paxton's hotel	.25	
	25.	Hotel bill, vou. 2	12.25	
		Omnibus, hotel to depot	.25	
		Transportation order, No. 117, Omaha to Valentine, Nebr.		
		Seat in saloon car, Omaha to Valentine, Nebr.	1.25	
		Dinner at Norfolk	.50	
		Supper, Long Pines	.50	
	27.	Ray Hotel, vou. 3	3.00	
	29.	Ray Hotel, vou. 4	11.00	
		Transportation, Valentine to Omaha	13.35	
		Sleeping car, Valentine to Omaha, day seat	1.25	
		Dinner at Long Pine	.50	
		Omnibus, depot to hotel	.25	
	31.	Paxton Hotel, to breakfast Sept. 1, 1887, vou. 5	8.75	
				284.40
		John T. Wallace: For services and expenses as special agent from Sept. 1, 1887, to Sept. 30, 1887, dates inclusive, as follows:		
Sept	30.	For 30 days' services, at $6.00 per day	180.00	
		En route from Omaha to Saint Paul:		
	6.	Paxton House bill, vou. 1	19.25	
		Baggage, hotel to depot	.50	
		Transportation, Omaha to Saint Paul	13.10	
		Supper at Council Bluffs	.50	
		Sleeping car, Council Bluffs to Saint Paul	2.00	
	7.	Breakfast on train	.75	
		Transfer, self and baggage, Ryan Hotel	.50	
	14.	Hotel Ryan bill, vou. 2	21.00	
		En route for Crookston, Minn.:		
		Transfer, self and baggage to depot	.50	
		Transportation to Crookston from Saint Paul	12.00	
		Sleeping car, Saint Paul to Crookston	2.50	
	15.	Breakfast at Baronsville, Minn.	.75	
	16.	Railroad fare to Saint Helena and return	2.40	
	17.	Saint Louis Hotel bill, vou. 3	5.00	
		Baggage from hotel to depot	.50	
		Transportatien, Crookston to Saint Paul	12.00	
		Sleeping car, Crookston to Saint Paul	2.50	
		Supper at Baronsville	.75	
	18.	Baggage to Merchant's Hotel, Saint Paul	.50	

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John T. Wallace—Continued.

1887.		En route for Fort Peck Agency:		
Sept.	25.	Merchant's Hotel bill, vou. 4	$23.25	
		Baggage, hotel to depot	.50	
		Transportation, via Manitoba Ry., to Pine River	29.00	
		Sleeping car, 770 miles	5.50	
	26.	Breakfast at Moorehead, Minn.	.75	
		Dinner at Laraby, Dak.	.50	
		Supper on train, caboose car	.50	
	27.	Breakfast on train, caboose car	.50	
	28.	No charge at Fort Peck Agency.		
		Railroad fare to Fort Assiniboine	9.40	
		Sleeping car	2.50	
		Supper on railroad caboose car	.50	
	29.	No charge at Fort Assiniboine military post.		
		Railroad fare, Assiniboine to Larimore, Dak.	25.40	
		Sleeping car, Assiniboine to Morey	5.50	
	30.	Breakfast on caboose car	.50	
		Dinner on caboose car	.50	
		Indians, bringing my baggage, from Fort Peck Agency to Railroad depot, no stop	.50	
		Supper on caboose car	.50	
		Railroad transportation, Laramore to Casselton, Dak	3.50	
		Jurat	.25	
				$386.55

John T. Wallace:

For services and expenses as special agent from October 1, 1887, to October 31, 1887, dates inclusive, as follows:

Oct.	31.	For 31 days' services, at $6 per day	186.00	
	1.	Supper and lodging at Casselton, Dak., en route for Miles City, Mont., voucher 1	1.50	
		Railroad transportation via N. P. Ry., Casselton to Miles City, Mont	20.40	
		Sleeping car, Casselton to Miles City, Mont	5.00	
		Breakfast on dining car	.75	
		Dinner on dining car	.75	
		Supper on dining car	.75	
	2.	Telegram, United States Marshal Kelley, voucher 2	.40	
	5.	Hotel bill, Miles City, voucher 3	12.75	
		Transportation order No. 118, Miles City to Saint Paul ($31.50.)		
		Sleeping car, Miles City to Saint Paul	5.50	
	6.	Breakfast on dining car	.75	
		Dinner on dining car	.75	
		Supper on dining car	.75	
	7.	Breakfast on dining car	.75	
		Baggage to hotel, Saint Paul	.50	
	12.	William F. Campbell, voucher 4	59.50	
	17.	Merchants' hotel, voucher 5	34.25	
		Railroad transportation, Saint Paul to Washington	29.00	
		Sleeping car, Saint Paul to Chicago	2.00	
	18.	Breakfast on dining car	.75	
		Dinner in Chicago	.75	
		Sleeping car, Chicago to Washington	5.00	
		Supper at Fort Wayne	.75	
	19.	Breakfast at Pittsburgh	.75	
		Dinner at Altoona	.75	
		Lunch at Harrisburg	.40	
		Baggage, Washington depot to house	.25	
		Jurat	25	
				371.70

John T. Wallace:

For services as special agent, Department of Justice, from November 1, 1887, to November 30, 1887, dates inclusive, as follows:

Nov.	30.	For 30 days' services, at $6 per day	180.00

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John T. Wallace:

For services as special agent, Department of Justice, from December 1, 1887, to December 7, 1887, dates inclusive, as follows:

1887.				
Dec.	7.	For seven days' services, at $6 per day		$42.00

[NOTE.—John T. Wallace died December 7, 1887; see affidavit attached to account.]

Henry M. Marchant:

For services as special agent from January 1 to January 31, 1888, dates inclusive, as follows:

1888.				
Jan.	31.	For 31 days' services, at $6 per day		186.00

Henry M. Marchant:

For services and expenses as special agent from February 1 to February 29, 1888, dates inclusive, as follows:

Feb.	29.	For 29 days' services, at $6 per day	$174.00	
	15.	Transfer of self and baggage from residence to railroad depot, Washington	.50	
		Railroad fare, Washington to Saint Paul, Minn	29.00	
		Sleeping-car fare, Washington to Chicago	5.00	
		Supper on dining car	.75	
	16.	Breakfast at Pittsburg	1.00	
		Dinner at Crestline	.85	
		Supper on dining car	.75	
		Sleeping-car fare, Chicago to Saint Paul	2.00	
	17.	Breakfast on dining car	.75	
		Dinner on dining car	.75	
		Self and baggage, depot to hotel, Saint Paul	.50	
	24.	Hotel bill, Hotel Ryan, Saint Paul, voucher 1	25.50	
	26.	Self and baggage, hotel to depot, Saint Paul	.50	
		Railroad fare, Saint Paul to Detroit City	9.00	
		Supper on dining car	.75	
	27.	Hotel bill, Commercial Hotel, Detroit, voucher 2	1.00	
		Dinner, self, driver, and team, voucher 3	1.00	
		Team and driver to transport self and United States Marshal Campbell from Detroit to White Earth Reservation, 23 miles and return, voucher 4	5.00	
	28.	Hotel bill, Commercial Hotel, Detroit, voucher 5	3.00	
		Railroad fare, Detroit to Saint Paul	9.00	
		Dinner on dining car	.75	
		Self and baggage, depot to hotel, Saint Paul	.50	
		Jurat	.25	
				272.10

Henry M. Marchant:

For services and expenses as special agent from March 1, 1888, to March 31, 1888, dates inclusive, as follows:

Mar.	31.	For 31 days' services, at $6 per day	186.00	
	6.	Hotel bill, Hotel Ryan, Saint Paul, voucher 1	5.25	
	8.	Hotel bill, Hotel Ryan, Saint Paul, voucher 2	21.00	
	12.	Hotel bill, Hotel Ryan, Saint Paul, voucher 3	17.25	
		Transfer self and baggage from Hotel Ryan to Union Depot, Saint Paul	.50	
		Railroad fare, Saint Paul to Washington	29.00	
		Sleeper, Saint Paul to Chicago	2.00	
		Supper on dining car	.75	
	13.	Breakfast on dining car	.75	
		Dinner at Chicago	.90	
		Sleeper, Chicago to Washington	5.00	
		Supper on dining car	.75	
	14.	Breakfast on dining car	.75	
		Dinner at Altoona, Pa	.75	
		Supper on train	.75	
		Transfer self and baggage, depot to home	.50	
		Jurat	.25	
				272.15

Henry M. Marchant:

For services and expenses as special agent from April 1, 1888, to April 30, 1888, dates inclusive, as follows:

Apr.	30.	For 30 days' services, at $6 per day	180.00	
	5.	Transfer self and baggage, house to P. R. R. depot	.50	

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1888.		Henry M. Marchant—Continued.		
Apr.	5.	Railroad fare, Washington to L'Anse, Mich	$28.85	
		Sleeper, Washington to Chicago	5.00	
		Supper on train	.75	
	6.	Breakfast, Pittsburgh	.75	
		Dinner on train	.75	
		Transfer self and baggage from Union depot, Chicago, to Palmer House	1.00	
		Supper, Chicago	.85	
	7.	Breakfast, Chicago	1.10	
		Dinner, Chicago	1.00	
		Supper, Chicago	.85	
		Room at Palmer House, vou. 1 (could make no connection until the night of the 7th at 9 p. m.)	2.00	
		Transfer self and baggage from Palmer House to C. and N. W. depot	1.00	
		Sleeper to L'Anse, Mich	3.50	
	8.	Breakfast at Marrinette	.75	
		Dinner on train	.75	
		Transfer self and baggage to Hotel Nelson, Ispenning	.50	
	9.	Hotel bill, Ispenning, vou. 2	2.50	
		Self and baggage, hotel to depot, Ispenning	.50	
		Railroad fare, L'Anse to Houghton, Mich	1.25	
		Transfer, self and baggage, depot to hotel, Douglas	.50	
	14.	Self, hotel to depot at Houghton	.25	
		Railroad fare, Houghton to Baraga	1.10	
		Dinner at Baraga	.50	
		Supper at Baraga	.50	
		Railroad fare, Baraga to Houghton	1.10	
		Self, depot to Hotel, Douglas	.25	
	20.	Self to depot, Houghton	.25	
		Railroad fare, Houghton to Baraga	1.10	
		Dinner, Baraga	.50	
		Supper, Baraga	.50	
		Railroad fare, Baraga to Houghton	1.10	
		Self, depot to hotel, Douglas	.25	
	22.	Self to depot, Houghton	.25	
		Railroad fare, Houghton to Baraga	1.10	
		Dinner, Baraga	.50	
		Supper, Baraga	.50	
		Railroad fare, Baraga to Houghton	1.10	
		Self, depot to hotel, Douglas	.25	
	30.	Hotel bill, Douglas House	52.50	
		Jurat	.25	
				$298.50
		Henry M. Marchant: For services and expenses as special agent from May 1 to May 31, 1888, dates inclusive, as follows:		
May	31.	For 31 days' services, at $6 per day	186.00	
	16.	Hotel Douglas, Houghton, Mich., vou. 1	40.00	
	17.	Dinner, supper, and bed, Hotel Douglas	1.50	
		Transfer self and baggage from Hotel Douglas to steamer *Fremont* lying at upper wharf at Hancock	1.00	
		Passage on steamer *Fremont*, Hancock to Duluth, Minn	6.00	
	19.	Hack and bag from steamer at wharf to Hotel St. Louis, Duluth, Minn	1.00	
	20.	Hotel bill at Duluth; missed connection with the N. P. R. R., vou. 2	3.50	
		Transfer self and baggage to Union depot, Duluth	.50	
		[Transportation order No. 221 from Duluth, Minn., to Spokane Falls, W. T.]		
		Supper at Brainerd, Minn	.75	
		Sleeper, Brainerd to Spokane Falls	10.00	
	21.	Breakfast on dining-car	.75	
		Dinner on dining-car	.75	
		Supper on dining-car	.75	
	22.	Breakfast on dining-car	.75	
		Dinner on dining-car	.75	
		Supper on dining-car	.75	
		[No charge for transfer from train to Hotel Grand at Spokane Falls.]		

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1888.		Henry M. Marchant—Continued.		
May	22.	Lunch, 12 o'clock midnight, upon arrival	$0.70	
	23.	Hack across the river to court-house to see U. S. Attorney White, and return	1.00	
	31.	Hotel bill, Spokane Falls, vou. 3	27.75	
		Jurat	.25	
				$284.45

EXHIBIT F 10.—SUPPORT OF CONVICTS.

1887.		John S. Crocker:		
July	1.	To railroad fare for 3 officers, viz, Benton Russ, W. W. Skinner, and Charles H. Peters, going in charge of 10 prisoners from Washington, D. C., to Albany County penitentiary, at Albany, N. Y., at $10.35	31.05	
		Railroad fare for 10 prisoners from Washington, D. C., to said Albany County penitentiary, at $10.35	103.50	
		Breakfast in New York for three	1.40	
		Dinner in Albany for three	1.50	
	2.	Returning, steamboat fare for 3 officers from Albany to New York	7.50	
	3.	Breakfast in New York for three	1.50	
		Dinner in New York for two	1.00	
		Railroad fare for 3 officers, New York to Washington, D. C.	19.50	
	5.	Express on irons	.90	
				167.85
		John S. Crocker:		
	18.	Railroad fare for three officers, viz, William C. Crocker, John T. Ward, and Willis F. Crocker, going in charge of 10 prisoners from Washington, D. C., to the Albany County penitentiary at Albany, N. Y., at $10.35	31.05	
		Railroad fare for 10 prisoners from Washington, D. C., to said Albany County penitentiary, at $10.35	103.50	
		Lunch at Wilmington	.35	
	19.	Breakfast in New York for three	2.00	
		Lunch at Poughkeepsie for three	.60	
	20.	Hotel expenses at Albany for three	4.80	
		Returning, railroad fare from Albany, N. Y., to New York City for three officers, at $3.10	9.30	
		Dinner at New York for three	2.40	
		Railroad fare from New York to Washington for three, at $6.50	19.50	
		Lunch at Philadelphia for two	1.20	
		Lunch at Wilmington for one	.30	
		Express charge on irons	1.00	
				176.00
		John S. Crocker:		
Aug.	4.	Railroad fare for two officers, viz, Benton Russ and John M. Jones, going in charge of two prisoners from Washington, D. C., to the Albany County penitentiary at Albany, N. Y., at $10.35	20.70	
		Railroad fare for two prisoners from Washington, D. C., to said Albany County penitentiary, $10.35	20.70	
	5.	Breakfast in New York for two officers and one prisoner	1.80	
		Dinner at Albany for two	.90	
		Returning, steam-boat fare for two officers from Albany, N. Y., to New York City, at $2.50	5.00	
	6.	Breakfast in New York for two	1.00	
		Dinner in New York for two	.85	
		Railroad fare from New York to Washington, D. C., for two officers, at $6.50	13.00	
				63.95
		John S. Crocker:		
Oct.	17.	To railroad fare for three officers, viz, William C. Crocker, James Woodward, and B. T. Rhodes, going in charge of ten prisoners from Washington, D. C., to the Albany County penitentiary at Albany, N. Y., at $10.35	31.05	
		Railroad fare for ten prisoners from Washington, D. C., to said Albany County penitentiary, at $10.35	103.50	
		Lunch at Wilmington	.40	

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1887.	John S. Crocker—Continued.		
Oct. 18.	Breakfast in New York for three	$1.60	
	Telegram from New York to Albany, vou.	.25	
	Lunch at Poughkeepsie	.30	
	Dinner at Albany for three	2.25	
	Steam-boat fare for three officers from Albany, N. Y., to New York	8.50	
	Breakfast in New York for three	1.95	
	Dinner in New York for three	2.10	
	Railroad fare for three officers from New York to Washington, at $6.50	19.50	
	Lunch at Wilmington	.45	
	Express charge on irons	.95	
			$172.80
1888.	John S. Crocker:		
Apr. 2.	To railroad fare for three officers, viz, William C. Crocker, Charles H. Peters, and Alex. McWilliams, going in charge of ten prisoners from Washington, D. C., to the Albany County penitentiary at Albany, N. Y., at $10.35	31.05	
	Railroad fare for ten prisoners being transferred from United States jail, Washington, D. C., to the Albany County penitentiary at Albany, N. Y., at $10.35	103.50	
3.	Breakfast in New York city for three	2.30	
	Telegram from New York City to Albany, vou. 1	.20	
	Dinners at Albany for three	2.40	
	Railroad fare for three officers returning from Albany, N. Y., to Washington, D. C., at $9.60	28.80	
	Lunch at Poughkeepsie for three	.30	
	Hotel expenses in New York for three, vou. 2	5.30	
	Street-car fare in New York for three	.15	
	Dinner in New York for three	2.25	
	Express charge on irons	.90	
			177.15
	John S. Crocker:		
6.	To railroad fare for three officers, viz, Wm. C. Crocker, Henry Lingebach, and James Woodward, going in charge of ten convicts from Washington, D. C., to the Albany County penitentiary, at Albany, N.Y., at $10.35.	31.05	
	Railroad fare for ten convicts from Washington, D. C., to the Albany County penitentiary, at Albany, N. Y., at $10.35	103.50	
7.	Breakfast in New York for three	2.10	
	Telegram from New York to Albany, vou. 1	.20	
	Dinners in Albany for three	2.20	
	Railroad fare for three officers returning from Albany, N. Y., to Washington, D. C	28.80	
8.	Hotel expenses in New York for three, vou. 2	6.35	
	Street-car fares in New York	.15	
	Dinners in New York for three	2.25	
	Express charge on irons	.95	
			177.55
	John S. Crocker:		
12.	To railroad fare for three officers, viz, Wm. Crocker, J. T. Ward, and W. F. Crocker, going in charge of ten convicts from Washington, D. C., to the Albany County penitentiary, at Albany, N. Y., at $10.35	31.05	
	Railroad fare for ten convicts from Washington, D. C., to Albany County penitentiary, at Albany, N. Y, at $10.35	103.50	
13.	Breakfast in New York for three	2.05	
	Telegram from New York to Albany	.20	
	Dinners in Albany for three	2.25	
	Steamboat fare for three officers returning from Albany to New York	8.50	
14.	Breakfast in New York for three	1.95	
	Dinners in New York for three	2.40	
	Railroad fare for three officers from New York to Washington, as $6.50	19.50	
	Express charge on irons	.95	
			172.35

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1888.	John S. Crocker:		
Apr. 19.	To railroad fare for three officers, viz, Wm. C. Crocker, J. A. Clark, and W. Walters, going in charge of ten convicts from Washington, D. C., to the Albany County penitentiary, at Albany, N. Y., at $10.35	$31.05	
	Railroad fare for ten convicts from Washington, D. C., to Albany Co. penitentiary at Albany, N. Y., at $10.35	103.50	
20.	Breakfast in New York for three	2.20	
	Telegram from New York to Albany	.20	
	Dinner in Albany for three	2.65	
	Returning, steam-boat fare for three officers from Albany to New York	8.50	
21.	Breakfast in New York for three	1.70	
	Dinners in New York for three	2.25	
	Street-car fare in New York	.15	
	Railroad fare for three officers from New York to Washington, D. C.	19.50	
	Express charge on irons	.90	
			$172.60
	John S. Crocker:		
Apr. 27.	To railroad fare for one officer, viz, W. C. Crocker, going in charge of one prisoner from Washington, D. C., to the Albany Co. penitentiary, at Albany, N. Y	9.60	
	Railroad fare for one prisoner, from Washington, D. C., to the Albany Co. penitentiary, at Albany, N. Y	9.60	
	Sreet-car fare in New York	.10	
	Supper in New York for two	1.20	
	Breakfast at Albany for two	1.50	
28.	Dinner at Albany for one	1.00	
	Steam-boat fare for one officer returning from Albany, N. Y., to New York	3.50	
29.	Breakfast in New York for one	.75	
	Railroad fare from New York to Washington, D. C., for one	6.50	
	Lunch at Wilmington	.25	
			34.00
	John S. Crocker:		
May 17.	For railroad fare for three officers, viz, William C. Crocker, S. McFarland, and J. F. Smith, going in charge of ten convicts from Washington, D. C., to the Albany County penitentiary, at Albany, N. Y., at $10.35	31.05	
	Railroad fare for ten convicts from Washington, D. C., to the Albany County penitentiary, at Albany, N.Y., at $10.35	103.50	
18.	Breakfast in New York for three	2.30	
	Dinner at Albany, for three	2.40	
	Returning railroad fare from Albany, N. Y., to Washington, D. C., for one officer	9.60	
	Steam-boat fare from Albany to New York for two officers	5.00	
19.	Breakfast in New York for three	1.85	
	Dinner in New York for three	2.25	
	Railroad fare for two officers from New York to Washington, D. C.	13.00	
	Express charge on irons	.95	
	Jurat	.25	
			172.15
	John S. Crocker:		
June 6.	For railroad fare for three officers, viz, William C. Crocker, Joseph Torrens, and W. F. Crocker, going in charge of ten convicts from Washington, D. C., to the Albany Co. penitentiary at Albany, N. Y., at $10.35	31.05	
	Railroad fare for ten convicts going from Washington, D. C., to the Albany County penitentiary, at Albany, N. Y., at $10.35	103.50	
7.	Breakfast in New York for three	2.20	
	Telegram from New York to Albany, vou	.20	
	Lunch at Poughkeepsie for three	.30	
	Dinner at Albany for three	2.40	
	Steam-boat fare for three officers returning from Albany to New York	8.50	

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1888.		John S. Crocker—Continued.		
June	8.	Breakfast in New York for three	$1.80	
		Dinner in New York for three	2.55	
		Railroad fare, New York to Washington, D. C., for three	19.50	
		Express charge on irons	.95	
				$173.20

EXHIBIT F 11.—FURNITURE AND REPAIRS.

1887.		H. O. Towles:		
July	14.	One 5-foot walnut desk		39.00
		Charles A. Bruff:		
	22.	Repairing chair	.85	
	23.	Repairing chair and set of Yale castors	1.75	
	25.	Repairing chair and set of Yale castors	1.75	
		Boring and caning seat of the same	2.25	
		Boring and caning back and seat of large chair	6.00	
		Repairing and caning back of large chair	2.75	
	28.	Repairing desk shelf	.25	
		Repairing cushion	.75	
				16.35
		Charles A. Bruff:		
Aug.	5.	For making and upholstering couch		15.00
		Charles A. Bruff:		
July	30.	Repairing chair	.65	
Aug.	12.	Repairing back of sofa and two castors	1.75	
		Repairing seat of sofa, covering in imitation leather	4.50	
	13.	Furnishing 10 yards of linen and making two desk covers	11.60	
	15.	Repairing revolving chair	1.00	
	17.	Repairing desk, and covering the same in billiard cloth	15.00	
				34.50
		Charles A. Bruff:		
Aug.	22.	Repairing revolving chair	1.75	
		Repairing desk drawer	.75	
		Recovering desk, etc	15.50	
		Repairing sofa	7.25	
		Furnishing material and making 6 desk covers	5.40	
	30.	Furnishing and putting on 8 Yale desk locks	12.00	
		Hanging mirrors, etc	.50	
				43.15
		Singleton & Fletcher:		
July	18.	1 Senate office chair		15.00
		George Breitbarth, agt.:		
July	15.	2 walnut revolving chairs, $9	18.00	
Aug.	22.	1 walnut wash-stand	11.00	
		1 walnut hanging rack	3.75	
				32.75
		Gore, Janney & Co.:		
Oct.	6.	8 dozen suspended document files in 2 cabinets, at $20		160.00
		Charles A. Bruff:		
Aug.	17.	Repairing and varnishing mahogany desk, and furnishing 2 sets of castors	7.75	
		Making partition in desk drawer	2.50	
		Making foot rest	1.75	
	18.	Re-covering, repairing, and varnishing desk and furnishing 3 tumbler locks	14.75	
		Repairing one chair	1.75	
		Repairing desk top	.50	
		Repairing and re-covering lounge	9.50	
	20.	Repairing revolving chair and set of Yale castors	2.25	
Sept.	2.	Repairing chair and caning back	3.25	
		Furnishing and putting on spring back	2.25	
		Repairing large revolving chair and upholstering seat in leather	4.50	
Oct.	1.	Repairing and reseating revolving chair	2.25	
		Repairing stationary wash-stand	2.50	
				55.50

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1887.		Chas. A. Bruff:		
Oct.	28.	Furnishing and putting on brass tumbler lock	$2.25	
		Repairing chair and making leather-cushion seat	4.75	
		Repairing and varnishing desk and fitting keys	8.25	
		Repairing case and cornice	2.75	
		Making case of pigeon-holes	16.75	
		Altering case and putting in partitions	17.00	
		Repairing revolving chair, set of castors and springs	2.50	
		Repairing revolving chair, spider and nut	5.25	
		Repairing revolving chair, and making leather seat	4.00	
		Repairing desk	1.00	
Nov.	7.	Repairing lock and fitting five keys	2.25	
		Making over seat of lounge	6.75	
		Furnishing and putting on three Yale drawer-locks and repairing drawers	6.50	
		Making small desk case of pigeon-holes	7.00	
		Making two steps and covering with carpet	8.00	
				$95.00
		Chas. A. Bruff:		
Nov.	24.	Making four step-ladders and covering with carpet, for the library, Department of Justice		16.00
		George Breitbarth:		
Aug.	29.	1 revolving chair		9.50
		Chas. A. Bruff:		
Nov.	15.	Repairing desk and furnishing 2 sets of Yale castors, etc.,	4.50	
		Making and hanging 2 Holland shades	3.50	
		Repairing arm-chair	1.10	
	19.	Repairing sofa	5.50	
		Repairing and caning seat of large revolving chair	3.00	
		Repairing and caning seat of large arm-chair	1.85	
		Upholstering seat, back, and arms of large revolving chair in morocco leather	24.75	
	22.	Repairing, covering and varnishing table, and furnishing two locks, etc	7.00	
		Making and covering 2 foot-rests with carpet	4.00	
	7.	Repairing revolving chair and set of Yale castors	1.50	
		Repairing lounge	1.75	
		Making and hanging 5 shades with tin rollers, at $2.85.	14.25	
		Repairing, recovering desk with billiard cloth, furnishing 7 locks, hinges, etc	21.00	
	9.	Repairing 2 revolving chairs and 1 set of Yale casters and spring spider	6.00	
	10.	Making 1 small desk case	8.00	
				107.70
		Singleton & Fletcher:		
Nov.	28.	25⅝ yards Brussels border, sewed and stretched, at $1.35.	34.26	
		34 yards carpet sewed to border, at 10 cents	3.40	
Dec.	2.	35¼ yards B. Brussels made, lined, and laid, at $1.40	50.05	
	10.	25⅝ yards Brussels border, sewed and stretched, at $1.35.	34.60	
		35 yards Brussels sewed to border and stretched, at 10 cents	3.50	
	30.	Sewing and laying 25 yards old carpet, at 10 cents	2.50	
				128.31
		W. B. Moses & Son:		
	3.	1 wal't desk	19.00	
	16.	1 wal't desk, wood top, special	20.00	
				39.00
		W. H. Hoeke:		
Oct.	28.	Cleaning and renovating 4 pair plush and 3 pair jute curtains	10.00	
		Repairing same	2.00	
Nov.	7.	Laying 148 yards old carpet, at 5 cents	7.40	
	12.	4 rugs, at $6	24.00	
		4 rugs, at $4	16.00	
	14.	2 rugs, at $6	12.00	
		Laying 572 yards carpet, at 5 cents	28.60	
		43¾ 1199 Brussels laid, at $1.35	59.06	

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1887	W. H. Hoeke—Continued.		
Nov. 15.	Laying 153 yards carpet, at 5 cents	$7 65	
18.	2 Saxon rugs, at $4	8.00	
			$174.71
1888.	Charles A. Bruff:		
Jan. 10.	Furnishing and putting on 4 Yale locks, and repairing desk		8.00
1887.	James B. Lambie:		
Sept. 12.	1 lock	0.85	
Oct. 12.	3 key blanks, at 20 cents	.60	
Nov. 21.	1 pair cast-iron hinges and screws	.25	
Dec. 29.	3 locks, at 85 cents	2.55	
	2 blank keys, at 20 cents	.40	
			4.65
1888.	George Watts:		
Mar. 21.	3 walnut towel rollers at 40 cents		1.20

BOOKS FOR DEPARTMENT LIBRARY.

1887.	C. Solon Stevenson:		
Aug. 30.	1 Gaskell's Atlas, series 1887	10.00	
	1 Rand, McNally & Co. atlas, series 1877	12.50	
			22.50
	M. E. Mann:		
Sept. 9.	The Annual Cyclopædia, Vol. XI	6.00	
	Appleton's Cyclopædia of American Biography, vols. 1 and 2	12.00	
			18.00
10.	The Earth, vols. 1 and 2, by Elisee Reclus		14.00
	W. H. Morrison:		
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	1 each Indiana Reports, vols. 106 and 107	8.00	
	1 North American Review, October, November, and December	1.50	
	Subscription to North American Review, 1887	5.00	
	1 Pennsylvania Reports, vol. 113	2.25	
	1 Law Review	1.00	
	1 Massachusetts Reports, vol. 142	3.25	
	1 Maryland Reports, vol. 65	4.50	
	1 Wisconsin Reports, vol. 66	3.00	
	1 Texas Reports, vol. 65	4.75	
	1 Texas Appeal, vol. 21	4.75	
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	1 California Reports, vol. 68	3.75	
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	1 Law Review, April	1.00	
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	1 Law Review, June	1.00	
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	1 California Reports, vol. 69	3.75	
	1 Alabama Reports, vol. 79	4.50	
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	1 Missouri Appeal, vol. 24	3.50	
	1 Abbott's New Cases, vol. 18	4.75	
	1 Wisconsin Reports, vol. 67	3.00	
	1 Montana Reports, vol. 6	6.00	
	1 Connecticut Reports, vol. 54	3.50	
	1 Law Review	1.00	
	1 Missouri Reports, vol. 90	3.50	
	1 Maryland Reports, vol. 66	4.50	
	1 Han New York Reports, vol. 44	3.50	

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1887. W. H. Morrison—Continued.

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	1 Colorado Reports, vol. 9	4.75	
			$157.25

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	1 Law Times, folio, 81 vols.; 1 Law Times Report, 54 vols., 8vo	330.00	
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	1 Law Times Reports, March 5 to April 30, 1887	2.25	

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Sept.	1.	1 Minnesota Reports, vol. 34	$2.50	
		1 Law Times Reports, vol. 82, half calf; 1 Law Times Reports, vol. 55, half calf	13.50	
				$613.25
		Credit:		
		1 Rhode Island Reports, vol. 14, returned, $5.50; 1 Louisiana Annual Reports, vol. 37, returned, $8		13.50
				599.75
		Carswell & Co.:		
Oct.	1.	Subscription Canadian Law Times, 1887	5.00	
		Ontario Reports, vol. 9, and postage	5.15	
		Ontario Reports, vol. 10 and 11, and postage	10.30	
		New Brunswick Reports, vol. 24, and postage	7.15	
		Quebec Law Reports, vol. 12, and postage	5.08	
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				42.93
		G. M. Hopkins:		
	19.	One copy of Plat Book of Washington, D. C		20.00
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Nov.	20.	The Encyclopædic Dictionary, vol. 6, part 2		3.00
		E. P. Rider:		
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		Chas. C. Soule:		
Sept.	19.	Dale and Lehmann's Digest, 2 volumes	13.00	
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Oct.	7.	Chitty's Equity Digest, vol. 5, one-half calf	7.00	
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	22.	Thompson's Digest, 1863	6.00	
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		Knoblock's Louisiana Digest	8.00	
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July	1.	For volumes 40, 41, 55, 56, 57, 58, United States Reports at $2.25 each		13.50
1888.		T. and J. W. Johnson & Co.:		
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		1 Pennsylvania State Reports, vol. 114	2.00	
		1 Pennypacker's Report, vol. 4	5.00	
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				12.50
1887.		Little, Brown & Co.:		
Oct.	27.	1 Florida Reports, vol. 21	7.00	
		1 Georgia Reports, vols. 74 and 75	8.00	
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		1 Stewart's New Jersey Digest, vol. 3	7.50	
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		1 Abbott's New York Ann. Digest, 1886	4.00	
		1 North Carolina Reports, vol. 95	3.00	
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	28.	2 Elmes's Custom Law, sheep	10.00	
		1 Nebraska Reports, vol. 20	3.00	
Dec.	9.	1 Brown's Amity Procedure, by mail	3.15	

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1888.				
Jan.	27.	1 Law Quarterly Review, 1888, and postage	2.75	
				$128.40
		W. H. Morrison:		
Mar.	14.	1 California Reports, vol. 70	3.75	
		1 Iowa Reports, vol. 70	4.00	
		1 Massachusetts Reports, vol. 143	3.25	
		1 Texas Reports, vol. 66	4.75	
		1 Law Review	1.00	
		1 Massachusetts Reports, vol. 144	3.25	
		1 Texas Reports, vol. 23	4.75	
		1 Alabama Reports, vol. 80	4.50	
		1 Alabama Reports, vol. 81	4.50	
		1 Alabama Reports, vol. 82	4.50	
		1 Law Review	1.00	
		1 New York, Hun, vol. 45	3.50	
		1 Mississippi Reports, vol. 64	6.00	
		1 Michigan Reports, vol. 59	3.00	
		1 Appeal Court of Illinois, vol. 20	3.50	
		1 Appeal Court of Illinois, vol. 21	3.50	
		1 Illinois Reports, vol. 120	3.00	
		1 Devlin on Deeds, 2 vols	12.00	
		1 subscription to North American Review	5.00	
		1 Bent's West Virginia Digest	8.00	
		1 Pomeroy's Riparian Rights	4.00	
		1 Law Review	1.00	
		1 Iowa Reports, vol. 71	4.00	
		1 Wait's Action and Defenses, vol. 8	6.00	
		1 Wisconsin Reports, vol. 68	3.00	
		1 Michigan Reports, vol. 60	3.50	
		1 American Almanac, 1888	1.25	
		1 Missouri Reports, vol. 91	3.50	
		1 New Jersey Law Reports (brown), vol. 20	4.00	
		1 Texas Reports, vol. 67	4.75	
		1 Croswell's Patent Cases	3.00	
		1 California Reports, vol. 71	3.75	
				128.50
1887.		W. H. Lowdermilk & Co.:		
Dec.	28.	Legal Chronicle Reports, 2 vols	5.00	
		1 Chester County (Pa.) Reports, vol. 12	5.00	
		Kulp's Reports, vol. 3	5.00	
		Ohio Laws, vols. 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 52, 53, 54, 55, Code of Civil Procedure	16.00	
		Baker on Sales	5.00	
				36.00
1887.		J. H. Hickcox:		
June	30.	For subscription to monthly catalogue of United States Government publications from July, 1887, to June, 1888, inclusive		5.00
		W. C. & F. P. Church:		
July	1.	1 year's subscription to the Internal-Revenue Record, ending June 30, 1888	$5.00	
		2 back numbers, August 9 and September 13, 1886	.20	
				5.20
		Robert Beall:		
	11.	1 copy of Encyclopædia Britannica, vol. 22, one-half Russia		10.00
		Charles C. Soule:		
Sept.	19.	1 copy of Stimson's American Statute Law		6.50
		W. H. Morrison:		
July	1.	1 Indiana Reports, vol. 109	4.10	
		1 New York Reports, vol. 104	1.50	
		1 Hun's New York Reports, vol. 43	3.50	
		1 California Reports, vol. 69	3.75	
	6.	1 Alabama Reports, vol. 79	4.50	
	7.	1 Pennsylvania Reports, vol. 109	2.25	
	28.	1 Wisconsin Reports, vol. 67	3.00	
Aug.	11.	1 Federal Reports, single number	.50	

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1887.		W. H. Morrison—Continued.		
Aug.	11.	1 Wood's Circuit Reports, vols. 2 and 3	$14.00	
		1 Ea. Hun's Reports, vols. 41, 44, 45, 46, 47, 48, and 49	24.50	
		1 New Jersey Equity Report, vol. 42	3.50	
	15.	1 Winer's Report, vol. 90	3.50	
		1 Bouvier's Law Dictionary, 2 volumes	11.00	
	17.	1 Thompson's Bank Cases, 2 volumes	13.00	
	22.	1 Maryland Reports, vol. 66	4.50	
	29.	1 Hun's New York Reports, vol. 44	3.50	
Sept.	1.	1 Indiana Reports, vol. 110	4.00	
	10.	1 Massachusetts Reports, vol. 144	3.25	
	27.	1 California Reports, vol. 70	3.75	
				$111.60
		West Publishing Company:		
Oct.	8.	1 year's subscription for American Digest		4.00
		Little, Brown & Co.:		
Sept.	19.	Law of the Customs, Elmes, 1 copy		5.00
		Alexander McCue:		
Oct.	15.	1 copy Plat Book of Washington, D. C., paid agent, G. M. Hopkins; purchased for office Solicitor of the Treasury, voucher		20.00
		W. H. Lowdermilk & Co.:		
Dec.	21.	Day's Connecticut Reports, vols. 3 and 4	10.00	
	27.	Pennsylvania Reports, vols. 81½ and 89	4.50	
		Arkansas Reports, vol. 24	7.50	
				22.00
		W. H. Morrison:		
Oct.	4.	Iowa Reports, vol. 70	4.20	
	6.	New York Court of Appeals Reports, vol. 105	1.50	
	20.	New York Court of Appeals Reports, vol. 93	1.50	
Nov.	5.	Illinois Reports, vol. 119	3.00	
	9.	Alabama Reports, vol. 81	4.50	
Dec.	13.	Alabama Reports, vol. 82	4.50	
	24.	Macaulay's Essays, 5 volumes	10.00	
				29.20
1888		W. H. Lowdermilk & Co.—		
Jan.	3.	Iowa Reports (Green's), vols. 3 and 4	13.00	
		Pomeroy's Smith on Mercantile Law	3.00	
	7.	Del Mar's History of Money	2.50	
		Bartlett's Americanisms	2.50	
	9.	Illinois Reports, vol. 4	4.25	
		Illinois Scammons, vol. 1	4.25	
	10.	Thompson's Digest Laws, D. C	15.00	
	13.	Carswell's Patent Cases	3.00	
	17.	Harris's Contracts by Married Women	5.75	
	20.	Case's Stephen's Digest of Laws of Evidence	3.00	
	30.	Desty's Federal Procedure	3.00	
				59.25
		Little, Brown & Co.—		
Feb.	2.	Jacobs' Domicil	5.00	
		Black's Constitutional Prohibition	3.50	
				8.50
		W. H. Lowdermilk & Co.—		
	6.	Florida Report, vol. 17	6.00	
	9.	Hartshorne's Domestic Medicine	3.00	
	14.	Mackey's Supreme Court Reports, D. C., $6, vols. 3, 4, and 5	18.00	
	18.	Arkansas Report, vol. 20	5.00	
		Addison on Contracts, 1st vol	1.25	
	20.	Dickson's National Capitol Directory	5.00	
				38.25
		E. P. Rider—		
Mar.	7.	Appleton's Cyclopedia of American Biography, vols. 1, 2, and 3, at $7 each	21.00	
		W. H. Morrison—		
Jan.	3.	New York, Hun, vol. 45	3.50	
		New York, Hun Report, vol. 106	1.50	
	11.	California Report, vol. 71	3.75	
	13.	Alabama Report, vol. 82	4.50	
Feb.	11.	Iowa Report, vol. 71	4.00	

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1888.		W. H. Morrison—Continued.		
Feb.	13.	Sub. to Federal Report for 1887 and 1888	$20.00	
	16.	New Jersey Law Report, vol. 49	4.00	
	20.	Wisconsin Report, vol. 68	3.00	
		Michigan Report, vol. 60	3.50	
Mar.	7.	Elmes' Ex. Department	3.00	
				$50.75
		Little, Brown & Co.—		
Feb.	20.	Alabama Report, vol. 64		3.50
		Little, Brown & Co.—		
Mar.	6.	One copy of the Law of the Customs, Elmes		5.00
		W. H. Lowdermilk & Co.—		
Mar.	3.	Waterman on Corporations	11.00	
	6.	Addison on Contracts, 2d vol	1.25	
	8.	Pelham's Chronicles of Crime	6.00	
	12.	Bigelow on Frauds	5.50	
	20.	McArthur and Mackay's Report Supreme Court, D. C	6.50	
	31.	Newark's Bank Deposits	3.00	
				33.25
		Robert Beall—		
	21.	American Almanac, 1888	1.50	
Apr.	18.	Comte de Paris' Civil War, vol. 4	3.50	
	27.	Encyclopedia Britannica, vol. 23, ½ Russ	10.00	
				15.00
		STATIONERY.		
1887.		V. G. Fischer:		
July	20.	Item No. 20, 3 reams blotting paper, white, 100 pounds each, at $14	42.00	
		Item No. 28, 1 thousand white envelopes, 4¼, at $1.25	1.25	
		Item No. 29, 6 thousand white envelopes, 5¼, at $1.25	7.50	
		Item No. 32, 3 thousand white envelopes, 8¼, at $2.50	7.50	
				58.25
		Wm. Ballantyne & Son:		
	21.	6 reams legal cap, at $2	12.00	
		9 thousand envelopes, No. 9, at $2.18	19.62	
		8 thousand envelopes, No. 10, at $2.65	21.20	
		12 sheets parchment, at 39 cents	4.68	
		1 gross Faber's pencils	5.60	
		3 dozen I. and P. erasers, at 68 cents	2.04	
		5 thousand paper fasteners, at $2.40	12.00	
		1 dozen wood penholders	.25	
		18 gross steel pens, at 49 cents	8.82	
	23.	2 dozen quarts Thomas ink, at $4.20	8.40	
		2 pounds sponge, at 80 cents	1.60	
	28.	2 gross steel pens, at 49 cents	.98	
		6 dozen rubber penholders, at $1	6.00	
		4 thousand envelopes, No. 6¼, at $1.48	5.92	
		3 gross Faber's pencils, at $5.60	16.80	
		3 dozen I. and P. erasers, at $1.50	4.50	
		1 dozen knife erasers	3.85	
		6 dozen pyramid pins, at 69 cents	4.14	
		1 dozen board clip, cap	2.85	
	29.	10 reams letter paper, at $3.75	37.50	
		1 dozen board clip, letter	2.65	
		2 dozen desk baskets, at $5.25	10.50	
		2 gross steel pens, at 49 cents	.98	
	30.	12 copying books, 10 by 14	12.00	
		20 reams letter paper, at $1.57	31.40	
Aug.	4.	5 reams letter paper, at $3.75	18.75	
		100 legal tablets, at 12½ cents	12.50	
	11.	10 reams note paper, at $2	20.00	
		2 thousand bar envelopes, at $4.20	8.40	
		½ dozen gross American pencils, at $4.20	2.10	
		3 dozen large erasers, at $1.25	3.75	
		1 dozen 10-inch shears	7.25	
		3 dozen small erasers, at 65 cents	1.95	
		1 dozen 8-inch shears	4.80	
		1½ dozen rolls ribbon, at $12	18.00	
		4 gross steel pens, at 49 cents	1.96	
				335.74

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1887.				
		William Ballantyne & Son (for Solicitor's office, Treasury Department):		
July	21.	3 reams Pirie's note paper, $3.35	$10.05	
		5 reams 6-pound note paper, at 90 cents	4.50	
		1 thousand envelopes, No. 9, $2.18, 1 thousand No. 11, at $2.90	5.08	
		2 thousand envelopes, No. 6, at $1.45	2.90	
		1½ thousand Pirie's, at $3.75	5.62	
		¾ gross Faber's hex. pencils No. 3, at $5.60	4.20	
		¼ gross Faber's hex. pencils No. 4, at $5.60	1.40	
		14 gross steel pens, at 49 cents	6.86	
	23.	½ dozen quarts M. and H. ink, at $3.20	1.60	
		2 pounds sponge, at 80 cents	1.60	
	28.	4 gross steel pens, at 49 cents	1.96	
		6 dozen rubber penholders, at $1	6.00	
		1 gross Faber's hex. pencils	5.60	
		1 dozen knife erasers	3.85	
		4 dozen pyramid pens, at 69 cents	2.76	
	29.	2 gross steel pens, at 49 cents	.98	
Aug.	4.	50 legal tablets, at 12½ cents	6.25	
	11.	½ gross American pencils at $4.20	2.10	
		3 gross steel pens at 49 cents	1.47	
				$74.78
		Detre & Blackburn:		
	13.	15 reams Weston's linen record, at $3.38	50.70	
		8 reams flat letter, $\frac{1}{16}$, 14 pounds at $1.81	14.48	
		12 reams flat letter, $\frac{1}{16}$, 12 pounds at $1.55	18.60	
		10 reams flat letter, $\frac{1}{16}$, 10 pounds, at $1.39	13.90	
		20 reams Brown's type-writer letter, at $3.28	65.60	
		5 reams Brown's type-writer cap, at $3.78	18.90	
				182.18
		V. G. Fischer:		
July	14.	1 gross clothier Marima pens	2.25	
		1 gross commercial D pens	.85	
Aug.	2.	1 ream bill paper, cap	2.95	
		1 note book	.25	
				6.30
		V.G. Fischer (for Solicitor's office, Treasury Department):		
	24.	6 letter-press copy-books, 700 pages, Mann's white linen, ½ bound sheep and canvas, at $2		12.00
		V. G. Fischer:		
Sept.	15.	1 ream Crane's parchment vellum note paper, heavy	4.50	
		500 Crane's parchment vellum envelopes, heavy	4.50	
				9.00
		Detre & Blackburn:		
Aug.	29.	500 Keystone tablets, at $2.80	14.00	
		200 tablets, 4070, lot	43.96	
		50 tablets, 1010, at $12.40	6.20	
		2 dozen Underwood's Egyptian quarts, at $4.42	8.84	
		1 dozen Underwood's copying	5.83	
		4 gross Eagle hexagon No. 2 pencils, at $3.79	15.16	
		1 gross Eagle hexagon No. 2½ pencils	3.79	
		1 gross Dixon's hexagon pencils	4.74	
		5 thousand McGill's staple fasteners	6.97	
		6 great gross each, No. 11, 84 cents; No. 14, $1.13; No. 16, $1.29, bands	19.56	
		4 great gross No. 13 bands, at $1.04	4.16	
		2 gross .00¼ bands, 46 cents	.92	
		1 gross .00½, 85 cents; .000½, 55 cents; .000¼, 94 cents	2.34	
		200 sheets type-writer carbon paper, at $3.87	7.74	
		2 dozen Underwood's black ribbons, at $8.08	16.16	
		4 dozen indelible official ribbons, at $12.08	48.32	
		5 reams Crane's parchment deed, No. 37, at $5.95	29.75	
				238.44
		James J. Chapman:		
Oct.	1.	5 reams manilla, 30 by 40, 70 pounds, at $4.90	24.50	
		5 reams manilla, 30 by 40, 100 pounds, at $6.98	34.90	
		1 dozen M. openers	1.75	

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1887.		James J. Chapman—Continued.		
Oct.	1.	2 dozen Crown holders, No. 3, at 25 cents	$0.50	
		1 dozen Crown holders, No. 2, at 24 cents	.24	
				$61.89
		William Ballantyne & Son:		
Aug.	12.	½ gross Eagle round pencils, at $3.60	1.80	
		1½ dozen spools red ribbon, at $12.00	18.00	
	23.	1 thousand Brown's filing pockets, 5⅛ by 9⅝	16.00	
				35.80
		V. G. Fischer:		
Oct.	21.	2 reams parchment vellum, extra heavy	9.00	
		1 thousand handmade envelopes to match	11.60	
		1 die "Washington" engraved	1.50	
		2,000 impressions stamped in blue	8.00	
	27.	1 ream, 16 pounds, foolscap, white	3.50	
				33.60
		James J. Chapman:		
	28.	1 dozen quarts Antoine's ink	4.75	
		½ dozen quarts Arnold's fluid, at $4.20	2.10	
		5 reams commercial note, plain, at 90 cents	4.50	
	31.	1 dozen glass inkstands	11.45	
		6 dozen knife-blade erasers, at $4.72	28.32	
		2 dozen ivory folders, at $4.39	8.78	
		2 dozen Perfect mucilage, at $1.75	3.50	
		3 reams blue glazed note, at $2.85	8.55	
				71.95
		William Ballantyne & Son:		
	7.	3 gross Spencerian pens, at 75 cents	2.25	
		2 gross Gillott's pens, No. 303, at 75 cents	1.50	
Sept.	18.	2 stands for calendars, at $1.25	2.50	
Oct.	26.	2 gross Spencerian pens, at 75 cents	1.50	
	29.	4 arm rests, at 75 cents	3.00	
Nov.	1.	2 M No. 5 envelopes, at $1.75	3.50	
	9.	1 gross Carbon No. 4 pens	.60	
	11.	6 blotter pads, at 40 cents	2.40	
	19.	6 blotter pads, at 40 cents	2.40	
	23.	1 gross Cutter, Tower & Co. pens, No. 4	.75	
		1 gross Miller Bros. pens, No. 1	.60	
				21.00
1888.		Lyon & Patterson:		
Jan.	5.	For 3 boxes Lyon & Patterson improved treble ground pointed pens, at $1.50		4.50
1887.		V. G. Fisher:		
Dec.	23.	1 box sealing wax		.90
		James J. Chapman:		
Nov.	14.	Stamping 2 reams of note paper, at $3	6.00	
Dec.	30.	1 quart Arnold's fluid	.35	
1888.				
Jan.	9.	3 dozen spools tape, at $1.96	5.88	
				12.23
		V. G. Fischer:		
	10.	1 dozen Faber's hex. pencils, No. 1		.84
1887.		John F. Paret:		
Dec.	2.	1 quire cyclostyle paper	1.00	
1888.				
Jan.	26.	1 supplemetary outfit cyclos	4.00	
				5.00
		V. G. Fischer:		
Feb.	4.	½ ream Crane's parchment vellum letter paper	2.00	
		1 package Pirie's barred No. 1 envelopes	.35	
				2.35
		William Ballantyne & Son (for Solicitor's office, Treasury Department):		
1887.				
Dec.	15.	1 ream manila paper	2.00	
	19.	200 manila envelopes, 12 by 19	6.50	
1888.				
Jan.	11.	250 sheets copying paper	.75	
	19.	½ ream linen paper	2.00	
				11.25

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1887.		William Ballantyne & Son:		
Dec.	23.	2 dozen quarts Stickwell mucilage, at $7.20	$14.40	
	29.	1 dozen mem. calendars	3.00	
	30.	6 calendar stands, at 50 cents	3.00	
	31.	1 gross "D" pens	.60	
1888.				
Jan.	5.	1 gross No. 284 pens	.68	
	19.	2 blank books, at $1.50	3.00	
		2 blank books, each, 50 cents, 75 cents	1.25	
	21.	1 blank book	35	
	27.	2 gross Faber's hexagon pencils, at $5.60	11.20	
	24.	2 blank books, each, 80 cents, $2.10	2.90	
		4 blank books, each $1.10, $1.75	5.70	
				$46.08
		William Ballantyne & Son:		
Feb.	7.	1,000 Pirie's envelopes, 5 by 4	6.75	
		Letter file	.35	
				7.10
		C. K. Judson:		
Jan.	23.	1 Shannon file, No. 4	2.25	
		1 Shannon binding case	.40	
				2.65
		Detre & Blackburn:		
Mar.	14.	1 dozen black copying ribbons		9.00
		R. G. Hutchinson:		
	19.	1 gross file-bands, No. 1	2.00	
		2 dozen pamphlet boxes, No. 5, at $7.80	15.60	
		Case, 65 cents, and express, 75 cents	1.40	
				19.00
		James J. Chapman:		
	9.	3 quarts Arnold's fluid, at $4.20 per dozen	1.05	
	26.	1 cash box	4.00	
				5.05
		V. G. Fischer:		
May	18.	1 box red sealing-wax	.75	
		1 dozen Knapp's violet ink	3.00	
				3.75
		John F. Paret:		
Apr.	11.	1 ream letter paper	1.00	
		1 ream cap paper	1.25	
				2.25
		William Ballantyne & Son:		
Mar.	10.	1 gross Esterbrook pens, silv., No. 1	.90	
	24.	2 gross Esterbrook pens, No. 048, 49 cents	.98	
		2 gross Spencerian pens, 75 cents	1.50	
		1 mucilage stand	.75	
	26.	6 quarts Stickwell mucilage, 60 cents	3.60	
	28.	18 quarts Stickwell mucilage, 60 cents	10.80	
	31.	1 gross Esterbrook's pens, No. 79	.54	
				19.07
		William Ballantyne & Son:		
Apr.	6.	½ thousand envelopes, No. 7, $2.75	1.38	
	16.	1 gross Miller pens	.60	
	27.	1 gross Gillott pens	.60	
	27.	1 thousand No. 5½ envelopes	1.65	
				4.23
		William Ballantyne & Son (for Solicitor's office):		
Jan.	30.	2 reams Pirie's note paper, $3.35	6.70	
		1 thousand Pirie's envelopes	3.75	
				10.45
		William Ballantyne & Son (for Solicitor's office):		
Mar.	10.	2 gross Esterbrook's pens, No. 314, 68 cents	1.36	
		1 gross Spencerian pens	.75	
	15.	2 ink-stands, 55 cents	1.10	
	22.	2 gross Esterbrook pens, double line, $1.80	3.60	
	21.	1 eyelet punch	2.00	
				8.81

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1888.		William Ballantyne & Son (for Solicitor's office):		
Apr.	20.	1 dozen fountain sponge cups	$5.25	
	27.	1 thousand No. 5¼ envelopes	1.65	
		¼ gross Faber's hexagon pencils, at $5.60	1.40	
		2 pints violet ink, at 35 cents	.70	
				$9.00
		V. G. Fischer:		
June	8.	1 dozen Siberian hexagon pencils, 6 B	1.50	
	12.	1 gross Esterbrook pens, No. 209	1.00	
				2.50
1887.		E. Morrison:		
Oct.	14.	167 sheets 50 granite cover, cut 5 by 14	1.75	
1888.				
Jan.	31.	¼ ream Holyoke, 14 by 17, 1 cent	1.54	
May	7.	6 quarts bank ink	3.00	
				6.29
		V. G. Fischer:		
June	19.	1 gross Birmingham Metropolitan stub pens		1.75

OFFICIAL TRANSPORTATION.

1887.		Charles Eglin:	
July	30.	Hauling one load of books from Department of Justice to city post-office	$1.00
		John Wells:	
Aug.	1.	Hauling 21 loads ashes from engine-room, Department of Justice, for month of July, 1887, at 40 cents	8.40
		Samuel G. Eberly:	
	11.	641 street-car tickets for use of Department of Justice, at $3\frac{9}{10}$ cents	25.00
		Wm. H. Wright:	
	9.	Hauling envelopes and paper to Government Printing Office	1.00
		John Wells:	
Sept.	3.	Hauling 19 loads ashes from engine-room, Department of Justice, for month of August, 1887, at 40 cents	7.60
		Samuel G. Eberly:	
	27.	641 street-car tickets for use of Department of Justice, at $3\frac{9}{10}$ cents	25.00
		Wm. H. Wright:	
	27.	Hauling boxes to Government Printing Office (boxes contained stationery to be printed)	.75
		John Wells:	
Oct.	3.	Hauling 18 loads ashes from engine-room, Department of Justice, for month of September, 1887, at 40 cents	7.20
		Samuel G. Eberly:	
	27.	641 street-car tickets for use of Department of Justice, at $3\frac{9}{10}$ cents	25.00
		John Wells:	
Nov.	1.	Hauling 24 loads ashes from engine-room, Department of Justice, for October, 1887, at 40 cents	9.60
		Emanuel Pope:	
	4.	Hauling 1 load of books from Kellogg Building to Department of Justice	.50
		Wm. H. Wright:	
Oct.	27.	Hauling 2 bags Supreme Court Reports to city post-office $0.40	
	28.	1 load Supreme Court Reports to city post-office 1.50	
	31.	1 load books from State Department to Department of Justice 1.50	
Nov.	1.	1 load books from State Department to Department of Justice 1.50	
	4.	1 load books to city post-office, police court, city hall, and Capitol 1.50	
			6.40

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1887.		Emanuel Pope:		
Nov.	11.	Hauling books from Kellogg Building to Department of Justice.		$0.50
		Samuel G. Eberly:		
	26.	641 street-car tickets for use of Department of Justice		25.00
		John Wells:		
Dec.	1.	Hauling 29 loads of ashes from engine-room, Department of Justice, for month of November, 1887, at 40 cents		11.40
		Samuel G. Eberly:		
	19.	641 street-car tickets for use of Department of Justice, at $3\frac{9}{10}$ cents		25.00
1888.		John Wells:		
Jan.	3.	Hauling 31 loads of ashes from engine-room, Department of Justice, for month of December, 1887, at 40 cents		12.40
1887.		William H. Wright:		
Dec.	10.	Hauling 1 load of books from Department of Justice to post-office		1.50
1888.		William H. Wright:		
Jan.	12.	Hauling books from Department of Justice to city post-office, 2 loads, at $1.50		3.00
		William H. Wright:		
	19.	Hauling 1 load books from Department of Justice to the Capitol	$2.00	
	21.	Hauling 1 load of books from Department of Justice to city post-office	.75	
				2.75
		Samuel G. Eberly:		
	21.	641 street-car tickets for use of Department of Justice, at $3\frac{9}{10}$ cents		25.00
		John Wells:		
Feb.	1.	Hauling 29 loads ashes from engine-room, Department of Justice, for month of January, 1888, at 40 cents		11.60
		Samuel G. Eberly:		
	16.	641 street-car tickets for use of Department of Justice, at $3\frac{9}{10}$ cents		25.00
		William H. Wright:		
	4.	Hauling 1 load of books from Department of Justice to city post-office		.75
		John Wells:		
	29.	Hauling 29 loads of ashes from engine-room, Department of Justice, for February, 1888, at 40 cents		11.60
		Samuel G. Eberly:		
Mar.	21.	641 street-car tickets for use of Department of Justice, at $3\frac{9}{10}$ cents		25.00
		John Wells:		
	31.	Hauling 31 loads of ashes from engine-room, Department of Justice, for March, 1888, at 40 cents		12.40
		William H. Wright:		
	10.	Hauling from Department of Justice to city post-office 1 load of packages	$0.75	
Apr.	9.	1 load of packages from Department of Justice to city post-office	.75	
				1.50
		John Wells:		
	30.	Hauling 23 loads of ashes from engine-room, Department of Justice, for month of April, 1888, at 40 cents		9.20
		Samuel G. Eberly:		
	30.	641 street-car tickets for use of Department of Justice, at $3\frac{9}{10}$ cents		25.00
		Samuel G. Eberly:		
May	21.	641 street-car tickets for use of Department of Justice, at $3\frac{9}{10}$ cents		25.00

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1888.		Wm. H. Wright:		
Apr.	24.	Hauling books from Department of Justice to city post-office, also to City Hall and Supreme Court of United States		$1.25
		Wm. H. Wright:		
May	11.	Hauling books from Department of Justice to Government Printing Office	$0.50	
	21.	Hauling from Department of Justice to city post-office, to Capitol	1.00	
				1.50
		John Wells:		
June	1.	Hauling 21 loads ashes from engine-room, Department of Justice, for May, 1888, at 40 cents		8.40
		Emanuel Pope:		
	7.	Hauling books from Department of Justice to city post-office		.50
		Samuel G. Eberly:		
	16.	641 street-car tickets for use of Department of Justice		25.00
		John Wells:		
	30.	Hauling 23 loads ashes from engine-room, Department of Justice, for month of June, 1888, at 40 cents		9.20

MISCELLANEOUS ITEMS.

1887.		Ellen Lucas:		
July	4.	Washing 3 dozen towels, at 30 cents per doz		.90
		[NOTE.—The towels above mentioned were taken away from solicitor's office to be washed before contract was made for washing for fiscal year 1888. (Signed) JAS. M. EWING, *Disbursing Clerk.*]		
		S. J. Haislett:		
	11.	One new awning, 5th floor hall, Department of Justice building		4.00
		G. W. Fitts:		
	21.	One barrel Withers antizymotic solution		12.50
		Washington Post Publishing Company:		
	1.	Subscription 1 copy from July 1, 1887, to June 30, 1888		6.00
		National Republican Company:		
		Subscription 1 copy from July 1, 1887, to June 30, 1888		6.00
		Charles A. Bruff:		
	27.	Putting in 2 sash cords	$1.50	
		Cutting grooves in floors of 2 rooms for electric wires	4.00	
		Taking down drapery	1.50	
	28.	Repairing room door	.50	
				7.50
		Mrs. P. Finnegan:		
Aug.	1.	Washing 49 dozen towels for the Department of Justice for July, 1887, at 20 cents, as per contract		9.80
		G. L. Sheriff:		
July	6.	50 tons furnace coal, at $4.74 per ton		237.00
		Washington Gaslight Co.:		
	31.	36,100 feet of gas consumed at No. 1507 Pennsylvania avenue, N. W., Department of Justice, in the month of July, 1887, at $1.25 per M feet		45.13
		A. H. Chase & Bro.:		
Aug.	4.	Cleaning 1,055 yards of Brussels carpet, at 1½ cents	$18.99	
		Cleaning 154 yards of Turkish carpet, at 5 cents	7.70	
				26.69
		Hayward & Hutchinson:		
July	21.	6 dozen 4-foot lava tips, at 25 cents per dozen	1.50	
		6 dozen 5-foot lava tips, at 25 cents per dozen	1.50	
				3.00
		R. O. Edmondston:		
	26.	1 dozen scrub-brushes	1.60	
		1 dozen dust-pans	1.75	
		100 soap	4.00	

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1897.				
		R. O. Edmondston—Continued.		
July	26.	100 sand soap	$5.90	
		3 dozen honey soap	2.55	
		3 dozen turtle-oil soap	2.55	
		½ dozen cedar pails	1.38	
		1 dozen acme matches	2.40	
		3 dozen tapers, at 87 cents	2.61	
		2 dozen chamois skins, at $3.60	7.20	
		111 pounds cotton waste, at 8.99 cents	9.88	
				$41.82
		Lansburgh & Bro.:		
July	23.	6 dozen towels, at $3		18.00
		Lansburgh & Bro.:		
Aug.	9.	25 yards crash, at 16 cents		4.00
		Great Falls Ice Co.:		
July	31.	5,600 pounds ice, at 35 cents		19.60
		Charles A. Bruff:		
	30.	Repairing elevator door, fourth floor	1.75	
		Repairing elevator door, second floor	.75	
Aug.	15.	Repairing closet door	.50	
		Repairing lock	1.25	
				4.25
		Bradbury Steam Heating Co.:		
	13.	Lining fire-box and building new bridge-wall	31.00	
	15.	One new steam gauge	11.00	
		Disconnecting old and connecting new gauge and furnishing ⅝-inch pipe and ells	2.25	
				44.25
		Western Union Telegraph Company:		
July	1.	Garland to Jenks, Salt Lake, Utah, 45	1.08	
	2.	Garland to Call, Jacksonville, 31	.31	
	7.	Garland to Street, Park City, Utah, 31	.74	
	11.	Garland to Kelby, Portland, Oregon, 19	.50	
		Garland from Kelby, Portland, Oregon, 27	.68	
		Garland from McMahon, New York, 33	.23	
		Garland from Kleberg, Brownsville, 79	1.26	
	12.	Garland to Peters, Salt Lake, Utah, 23	.55	
		Garland to Bunn, Cooperstown, N. Y., 51	.51	
	13.	Ewing from Nightingale, Boston, 17	.20	
	14.	Garland to Develin, New York, 22 (post .02)	.14	
	15.	Garland from Gates, Kansas City, Mo., 39	.43	
	16.	Garland from Gates, Kansas City, Mo., 44	.48	
		Garland to Gates, Kansas City, Mo., 25	.28	
		Garland to Black, Detroit, 37	.37	
	18.	Garland to Black, Detroit, 55	.55	
		Garland to Miller, Erie, 46	.46	
		Garland from Jordan, Abingdon, Va., 52	.52	
		Jenks to Strawbridge, Philadelphia, 26	.16	
	19.	Dewees from Ward, Monongahela City, Pa., 65	.65	
		Howard from Watson, Salt Lake, Utah, 28	.62	
	20.	Dewees to Ward, Monongahela City, Pa., 22	.22	
		Howard from Gurley, New Orleans, 38	.49	
	21.	Howard to Gurley, New Orleans, 21	.27	
		Boteler to Carey, San Francisco, 23	.58	
		Dewees to Ward, Monongahela City, Pa., 32	.32	
		Dewees from Ward, Monongahela City, Pa., 45	.45	
		Dewees from Ward, Monongahela City, Pa., 26	.26	
	25.	Boteler to superintendent penitentiary, Columbus, Ohio, 25	.25	
	26.	Ewing to Nightingale, Boston, 29	.29	
		Garland to Walker, New York, 42	.32	
		Garland to Heiskell, Kansas City, Mo., 42	.46	
		Garland to Wilber, Brooklyn, 30	.25	
		Garland to Brooks, Los Angeles, 23	.58	
	27.	Garland to Reeves, Santa Fé, 20	.42	
		Garland from Reeves, Santa Fé, 53	1.11	
		Howard from Gurley, New Orleans, 34	.44	
		Howard to Gurley, New Orleans, 28	.36	
	28.	Howard from Gurley, New Orleans, 48	.62	
		Howard from Gurley, New Orleans, 53	.69	

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1887.	Western Union Telegraph Company—Continued.		
July 29.	Howard to Dewees, Springfield, 20	$0.20	
	Ewing to Fisher, Denver, 25	.45	
30.	Ewing to Baker, Bozeman, 40	.92	
	Garland to Reeves, Santa Fé, 32	.67	
			$21.34
	Adams Express Company:		
	For transportation as follows:		
13.	1 package, A. J. Ricks, Cleveland, Ohio	.50	
14.	1 package, Col. W. E. Merrill, Cincinnati, Ohio	.50	
18.	1 package, New Haven, F. P. Dewees	.40	
25.	1 package, Cincinnati, Ohio, C. Clay	.35	
28.	1 package, D. A. Fisher, Denver, Colo	.75	
			2.50
	Charles A. Bruff:		
Aug. 18.	Repairing door and lock	1.25	
	Furnishing and putting on Yale night-latch	3.00	
			4.25
	Mrs. P. J. Finnegan:		
10.	Making roller crash towels	.30	
31.	Washing 43 7/8 dozen towels for Department of Justice during August, 1887, at 20 cents	8.72	
			9.02
	J. Hall Semmes:		
July 21.	2 dozen brooms, at $3	6.00	
	1 dozen L. H. scrubs	3.50	
	2 dozen whisk-brooms, at $2	4.00	
	1 box Babbitt soap	4.25	
	6 dozen Pear's toilet soap, at $1.75	10.50	
	3 dozen elder flower soap, at $1	3.00	
	3 dozen Cashmere bouquet soap, at $2	6.00	
	2 dozen Met. back combs, at 1.25	2.50	
	1 dozen paper buckets	3.50	
	2 pounds wax candles, at 35 cents	.70	
	1 dozen door-mats	18.00	
	1 dozen dust-brushes	3.50	
			65.45
	William Belt:		
Sept. 3.	Cutting grass with scythe and cleaning walk and around Government reservation		4.00
	M. W. Beveridge:		
July 18.	1 dozen cuspidors, half dozen, $13; half dozen, $9	$11.00	
	1 water filter	8.50	
Aug. 4.	1 Gate City filter	18.00	
25.	1 ewer and basin, $1.65; 1 soap-dish, 25 cents; 1 brush vase, 25 cents	2.15	
	1 slop-jar	.70	
			40.35
	Washington Gaslight Company:		
31.	For 26,800 feet of gas consumed at No. 1507 Pennsylvania avenue northwest, Department of Justice, in the month of August, 1887, at $1.25 per M feet		33.50
	Great Falls Ice Company:		
31.	5,800 pounds ice, at 35 cents		20.30
	Cadwallader Evans:		
	1 dozen gas-saving burners		6.00
	Adams Express Company:		
3.	1 package, J. M. Heiskell, Cincinnati, Ohio	$0.50	
4.	1 package, Col. H. M. Robert, Philadelphia	.30	
19.	1 box, New York, Department of Justice	.95	
			1.75
	The Sunday Gazette:		
June 26.	Advertising "proposals for supplies for Department of Justice for the fiscal year ending June 30, 1888," 19 lines, 2 times, at 16⅔ cents per line each insertion		6.33
	National Republican Company:		
June 25 to July 1.	Advertising proposals for washing towels, 10 lines, 6 times, at 50 cents per line for 6 insertions		5.00

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1887.		National Republican Company:		
June 30 to July 5.		Proposals for supplies, 19 lines, 12 times, at 68 cents per line for 12 insertions		$12.92
		L. Campbell:		
Sept.	5.	Furnishing patent floating indicators and glasses for steam-boiler in engine room, Department of Justice		2.30
		Charles Clement:		
	22.	Cutting grass and trimming around walks, etc., in park adjoining Department of Justice building		2.00
		Easton & Rapp:		
Aug.	23.	1 case (100 rolls) toilet paper		10.00
		D. Rickenbacker:		
Oct.	1.	Repairing one French clock		6.00
		Mrs. P. J. Finnegan:		
	4.	Washing 39½ dozen towels for the month of September, at 20 cents per dozen		7.98
		Wm. O. Saville:		
Sept.	8.	Round-trip ticket from Baltimore to Washington, D. C. via Baltimore and Ohio Railroad	$2.00	
		Breakfast in Washington	.90	
		Street-car fare Washington	.10	
		Street-car fare Baltimore	.10	
	10.	Round-trip ticket from Baltimore to Washington via Baltimore and Ohio Railroad	2.00	
		Breakfast in Washington	.90	
		Street-car fare Washington	.10	
		Street-car fare Baltimore	10	
				6.20
		Wycoff, Seamens & Benedict:		
July	13	Repairs on type-writer No. 4475	.50	
		Repairs on type-writer No. 4786	2.00	
	14.	1-8 d. drop cabinet, cherry-stained	30.00	
	16.	Repairs on type-writer No. 3477, order No. 203	2.50	
		10 reams Walbridge manuf. wove paper, legal, at $1.44	14.40	
	18.	Repairs on type-writer No. 438, order No. 203	.75	
Aug.	25.	Repairs on type-writer No. 4475	.50	
Sept.	5.	1 dozen sheets carbon paper, order No. 234	.50	
	6.	1 dozen sheets carbon paper	.50	
	27.	Remodeling type-writer No. 3485, Solicitor of Treasury	28.00	
				79.65
		F. Petersen:		
Aug.	23.	1 straw-matting rug		2.50
		Charles A. Bruff:		
	17.	Repairing floor, etc	1.65	
		Repairing door	.25	
		Repairing window and 4 sash cords	5.25	
		Repairing 2 window shades	.75	
Sept.	19.	Putting in 5 sash cords	3.75	
Oct.	7.	Repairing window and putting in three large lights of glass	2.75	
				14.40
		James E. Miller:		
	12.	15 cords of hickory wood, cut in 3 pieces, at $6.69 per cord	100.35	
		Storing same, at 50 cents, per cord	7.50	
				107.85
		Otis Brothers & Co.:		
Aug.	9.	500 feet No. 10 rope, at 16 cents	80.00	
		205 feet No. 10¾ rope, at 10 cents	20.50	
		1 6-foot valve rack	9.75	
		1 6-foot valve shaft	9.50	
		1 6-foot back roller pin	2.25	
		1 brass bushing for traveling sheave	5.85	
		9 pounds cylinder packing, at $1.00	9.00	
		3 6-inch valve cups, at $1.00	3.00	

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1887.		Otis Brothers & Co.—Continued.		
Aug.	9.	1 can plumbago	$2.00	
		2 16-inch idlers, at $8.25	16.50	
		1 piece 3 by 8 yellow pine	.60	
		169 hours labor, at 50 cents	84.50	
				$243.45
		R. O. Edmonston:		
Sept.	3.	2 dozen mops	3.50	
		½ dozen mop handles	.75	
Oct.	15.	2 dozen dusters, at $13.99	27.98	
				32.23
		Washington Gas-Light Company:		
Sept.	30.	13,100 feet of gas consumed at No. 1507 Pennsylvania avenue N. W., Department of Justice, in the month of September, 1887, at $1.25 per thousand feet		16.38
		Great Falls Ice Company:		
Sept.	30.	5,600 pounds ice, at 35 cents		19.60
		Chesapeake and Potomac Telephone Company:		
July	31.	Exchange rental for chief clerk's room from July 1, to July 31, 1887, at $100	$8.33	
		Exchange rental for Solicitor's Office, Treasury Department and Attorney-General's residence from July 1 to July 31, 1887, at $60 each	10.00	
				18.33
		Chesapeake and Potomac Telephone Company:		
Aug.	31.	Exchange rental for chief clerk's room from August 1 to August 31, 1887, at $80	6.67	
		Exchange rental for Solicitor's Office, Treasury Department and Attorney-General's residence, from August 1, to August 31, 1887, at $60 each	10.00	
				16.67
		Chesapeake and Potomac Telephone Company:		
Sept.	30.	Exchange rental for chief clerk's room from Sept. 1 to Sept. 30, 1887, a $80	6.67	
		Exchange rental for Solicitor's Office, Treasury Department and Attorney-General's residence from September 1 to September 30, 1887, at $60 each	10.00	
				16.67
		Western Union Telegraph Company:		
Aug.	2.	Howard from Gurley, New Orleans, 82	1.07	
	3.	Howard to Connor, Saint Joseph, La., 35 (O. L. 35)	.74	
		Garland to Bashau, Saint Louis, Mo., 54	.59	
		Garland from Risley, Los Angeles, 29	.73	
	4.	Disbursing clerk from Chalmers, Galveston, 24	.38	
		Howard to Gurley, New Orleans, 25	.33	
	5.	Howard from Gurley, New Orleans, 33	.43	
		Howard from Connor, Natchez, Miss., 42	.46	
	6.	Howard to Connor, Saint Joseph, La., 27 (O. L. 27)	.57	
		Howard to Gurley, New Orleans, 31	.40	
		Howard from Gurley, New Orleans, 24	.31	
		Jenks from Bingham, Littleton, N. H., 23	.23	
		Jenks to Bingham, Littleton, N H., 37	.37	
	8.	Jenks to Carey, San Francisco, 34	.85	
		Howard to Brooks, Vicksburg, 40	.44	
	9.	Ewing to Cochran, Cape May, 28	.28	
	11.	Howard to Watson, San Francisco, 44	1.10	
	12.	Jenks to Nelms, Atlanta, 22	.22	
	13.	Howard to Cochran, Cape May, 21	.21	
	15.	Jenks to Oates, Santa Rosa, Cal., 40	1.00	
		Garland from Kleberg, Austin, 38	.61	
	16.	Jenks to Rankin, Austin, 35	.56	
		Jenks to Atkins, Sitka, Alaska, 21 (O. L. 5002)	1.05	
		Garland from Carey, San Francisco, 41	1.03	
	17.	Jenks to Carey, San Francisco, 20	.50	
		Howard to Brooks, Memphis, 27	.27	
	19.	Jenks to Neal, Spring City, Tenn., 28	.28	
		Jenks to Bird, Portland, Me., 50	.50	
	20.	Jenks to Neal, Spring City, Tenn., 21	.21	
		Jenks to Thompson, Portsmouth, Ohio, 23	.23	
		Jenks to Brooks, Los Angeles, 20	.50	

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1887.		Western Union Telegraph Company—Continued.		
Aug.	29.	Jenks to Porter, Phœnix, Ariz., 27 (O. L. 27)	$0.96	
		Boteler to Sandels, Fort Smith, Ark., 23	.25	
		Wilson to Moore, L. and W., New York, 53	.43	
	22.	Boteler from Sandels, Fort Smith, Ark., 23	.25	
		Boteler to Parker, Fort Smith, Ark., 40	.44	
		Howard to Clarke, New York, 27	.17	
	23.	Howard to Watson, San Francisco, 27	.68	
		Plummer to Ewing, Atlantic City, 37	.37	
		Plummer to Ewing, Atlantic City, 25	.25	
		Jenks to Swineford, Sitka, Alaska, 80 (O. L. 224.02)	4.26	
	24.	May to Mayers, Memphis, 42	.42	
		Plummer to Ewing, Atlantic City, 26	.26	
		Plummer from Ewing, Atlantic City, 19	.20	
	26.	May to Cochran, New York, 29	.19	
		Jenks to Hailey, Boisé City, Idaho, 31 (O. L. 31)	1.09	
	27.	Jenks to Smith, Santa Fé, 46	.97	
	20.	Jenks to Thompson, Portsmouth, Ohio, 24	.24	
	27.	May to Brannigan, New York, 29	.19	
		Howard from Watson, Tucson, 34	.85	
	29.	May to Black, Hagerstown, 21	.21	
		Cochran to Black, Hagerstown, 32	.32	
		Garland from White, Seattle, 222	5.55	
	30.	Jenks to White, Seattle, 36	.90	
		Jenks to White, Seattle, 39	.98	
		Jenks to Ewing, Chicago, 43	.43	
	16.	Jenks to Hawley, Blackfoot, 21	.50	
	30.	May to Mayers, Memphis, 14	.20	
				$38.00
		Western Union Telegraph Company:		
	2.	Solictor from Carland, Deadwood, 31	.43	
	3.	Solictor to Pritchett, Omaha, 27	.48	
	30.	Solictor from White, Seattle, 48	1.20	
				2.11
		Western Union Telegraph Company:		
Sept.	1.	Jenks to Galvin, Boston, 27	.27	
		Jenks to Galvin, Boston, 36	.36	
	2.	Yeates to Dick, Greensboro, 21	.21	
		Wright to Howard, New York, 28	.18	
		Jenks to Peters, Salt Lake, Utah, 36	.86	
		Jenks from Peters, Salt Lake, Utah, 35	.84	
	3.	Jenks to Peters, Salt Lake, Utah, 48	1.15	
		Jenks to Williams, Knoxville, 35	.35	
		Jenks to Hawley, Blackfoot, Idaho, 26	.65	
		Jenks to Howard, New York, 31	.21	
	6.	Wilson to Goode, Lewisburgh, 20 (O. L. 40)	.60	
		Hardin to P. M. Fargo, Dak., 18	.28	
		Hardin to P. M. Bismarck, 18	.28	
	7.	May to Coleman, Milwaukee, 16	.20	
		Jenks to Richardson, Whiteville, N. C., 20	.20	
	8.	Howard from Brannigan, Nashville, 19	.20	
	10.	Howard to Coleman, Milwaukee, 25	.25	
		Boteler to Sup. Pen., Columbus, 23	.23	
	12.	Boteler to Boudinot, Fort Smith, 23	.25	
	13.	Howard to Brannigan, Nashville, 35	.35	
		Jenks to Carey, San Francisco, 43	1.08	
	14.	Jenks to Burnet, Cincinnati, 29	.29	
	15.	Boteler to Van Hoorebeke, Springfield, Ill., 55	.55	
		Boteler from Van Hoorebeke, Springfield, Ill	.20	
	16.	Howard from Brannigan, New Orleans, 21	.27	
		Strong to postmaster, Wilmington, 17	.20	
	18.	Maury to Swineford, Alaska, 35 (O. L. 89; post .02)	1.79	
		Maury to Field, San Francisco, 54	1.35	
	20.	Boteler to Denson, Gadsden, Ala., 26	.26	
		Boteler from Denson, Gadsden, Ala., 32	.32	
		Boteler from clerk of court, Montgomery, 36	.36	
		Boteler to clerk of court, Montgomery, 24	.24	
		Jenks to Bunn, Buffalo, 28	.28	
		Howard to Strong & Company, New York, 39	.29	
		Howard to Fry, Bonsacks, Va., 19	.20	

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1887.		Western Union Telegraph Company—Continued.		
Sept.	21.	Howard from Fry, Bonsacks, Va., 22	$0.22	
		Howard from Greene, Troy, N. Y., 26	.26	
		Howard to Greene, Troy, N. Y., 23	.23	
		Jenks to Grant, Davenport, Iowa, 48	.58	
	23.	Jenks to Grant, Davenport, Iowa, 27	.32	
	24.	Jenks from Carey, San Francisco, Cal., 1.75	3.13	
	26.	Jenks from Galvin, Boston, 25	.25	
		Jenks from Bashaw, Saint Louis, 38	.42	
		Howard to Brooks, Memphis, 26	.26	
	27.	Howard from Brannigan, Woodville, Miss., 29	.32	
		Ewing from Brannigan, Woodville, Miss., 24	.26	
		Jenks to Hawkins, Indianapolis, 31	.31	
		Jenks to Carroll, Fort Smith, 30	.33	
		Jenks to Peters, Salt Lake, Utah, 39	.94	
	28.	Jenks to Dawson, Sitka, Alaska, 4 3(O. L. 95, .02)	2.05	
		Jenks to Swineford, Sitka, Alaska, 37 (O. L. 80, .02)	1.75	
	30.	Jenks to Carey, San Francisco, 36	.90	
		Jenks to Carey, San Francisco, 31	.78	
		Telegraph office to telegraph office, San Francisco, 19	.50	
	19.	Jenks to Oates, Santa Rosa, Cal., 35	.88	
				$30.29
		Western Union Telegraph Company:		
	23.	McCue from Bigelow, Newark, N. J., 58	.58	
	27.	McCue to Ward, Little Rock, 28	.31	
				.89
		For transportation as follows, Adams' Express Company:		
	13.	1 box, D. C. Fisher, Greensborough, N. C	5.50	
	21.	1 package, New York, Department of Justice	.40	
				5.90
		George W. Knox:		
	19.	Freight paid B. & P. R. R. Co. on 3 cases books from New York		3.40
		Hayward & Hutchinson:		
	19.	3 pounds wiping solder	.75	
		2 feet ½ inch lead pipe	.25	
		3 feet ½-inch galvanized fittings	.30	
		¾ day plumber and helper, repairing waste pipe	4.50	
				5.80
		Mrs. P. J. Finnegan:		
Oct.	31.	Washing 50 1/12 dozen towels for Department of Justice, at 20 cents per dozen, for the month of October		10.02
		James Fitzpatrick:		
Nov	4.	Cleaning the flues in four chimneys, Department of Justice building		18.00
		Charles A. Bruff:		
Oct.	20.	Repairing steps	2.50	
		Repairing fence	2.00	
	28.	Repairing and putting up 2 window shades	.75	
		Repairing window, and 3 sash cords	2.25	
		Repairing window, and 2 sash cords	1.50	
		4 men, moving cases, etc., 2½ hours, at 50 cents each per hour	5.00	
Nov.	7.	Fitting 2 ventilators	1.50	
				15.50
		V. Baldwin Johnson:		
Oct.	21.	3 tons Lee stove white ash coal, at $5.35		16.05
		Julius Baumgarten:		
Oct.	13.	2 new midgets (repairs) $1.50	3.00	
		1 pad	.50	
Nov.	15.	1 steel stamp for Solicitor Treasury	10.20	
				13.70
		G. L. Sheriff:		
Sept.	12.	4 cords of pine wood	17.00	
Oct.	22.	50 tons furnace coal	237.00	
		2 cords of pine wood	8.50	
Nov.	3.	½ cord of sawed and split pine wood	5.25	
				267.75

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1887.		Chesapeake and Potomac Telephone Company:		
Oct.	31.	Exchange rental for chief clerk's room from October 1 to October 31, 1887, at $80	$6.67	
		Exchange rental for Solicitor's office, Treasury Department, and Attorney-General's residence, from October 1, to October 31, 1887, at $60	10.00	
				$16.67
		Great Falls Ice Company:		
Oct.	31.	5,700 pounds ice, at 35 cents		19.95
		Mutual District Messenger Company:		
July	31.	Rental of night watch for month of July, 1887		5.00
		Mutual District Messenger Company:		
Aug.	31.	Rental of night watch for month of August, 1887		5.00
		Mutual District Messenger Company:		
Sept.	30.	Rent of night watch for month to date		5.00
		Mutual District Messenger Company:		
Oct.	31.	Rental of night watch for month of October, 1887		5.00
		Julius Baumgarten:		
Nov.	18.	One self-inking stamp, No. 4		2.50
		Western Union Telegraph Company:		
Oct.	1.	Attorney-General from Carey, San Francisco, 134	$3.33	
	3.	Howard to Dougherty, Morristown, Tenn., 24	.24	
		Garland to Delany, Sitka, Alaska, 39 (O. L. 101, .02)	2.01	
	4.	Garland to Carey, San Francisco, 47	1.18	
	5.	Garland to Wallace, Miles City, Mont., 34	.78	
		May from Campbell, Cheyenne, Wyo., 36	.65	
	6.	May to McDavitt, Memphis, 30	.30	
		Howard to Lea, Vicksburg, 27	.30	
		Howard to Lea, Vicksburg, 24	.26	
		Howard from Lea, Vicksburg, 23	.25	
	7.	Garland from Carr, Cheyenne, 35	.63	
		Garland to Carr, Cheyenne, 33	.59	
		Garland to Paul, Harrisonburg, Va., 37	.37	
	8.	Jenks to Hobson, Denver, 43	.77	
		Jenks from Cage, Denver, 48	.86	
	10.	Garland to Hobson, Denver, 29	.52	
		Garland to Wingard, Walla Walla, 23	.58	
		Garland to Peters, Salt Lake, Utah, 27	.65	
	11.	Howard to Lea, Lake Providence, La., 23 (O. L. 23)	.53	
		Howard from Lea, Lake Providence, La., 30 (O. L. 30)	.69	
	12.	Howard to Lea, Lake Providence, La., 19 (O. L. 50)	.76	
		Garland to Atkins, Sitka, Alaska, 54 (O. L. 134, .02)	2.71	
		Garland from Hobson, Denver, 20	.36	
	13.	Garland to Dyer, Salt Lake, Utah, 28	.67	
		Garland to Ewing, Chicago, 54	.54	
		Howard from Lea, Vicksburg, 30	.33	
	15.	Garland from Ewing, Chicago, 34	.34	
		Garland to Ewing, Chicago, 23	.23	
	17.	Garland to Rankin, San Antonio, 64	1.02	
		Garland from Wingard, Walla Walla, 40	1.00	
	18.	Ewing to Wallace, Saint Paul, 27	.32	
		Howard from Lea, Vicksburg, 31	.34	
	19.	Howard to Lea, Vicksburg, 31	.34	
		Howard to Sears, Bismarck, Dak., 20	.34	
		Howard to Russell, Leesburgh, 19 (O. L. 20)	.40	
		Garland from Hobson, Salt Lake, 32	.77	
	20.	Garland from Heiskell, Hartford, 37	.37	
	21.	Garland to Williams, Buffalo, 28	.28	
		Garland from Hobson, Salt Lake, Utah, 48	1.15	
	24.	Jenks to Bell, Philadelphia, 80	.70	
		Jenks from Bell, Philadelphia, 92	.82	
		Jenks from Lincoln, Philadelphia, 62	.52	
	25.	Howard to Lathrop and S., Kansas City, Mo., 20	.22	
		Garland to Black, Detroit, 50	.50	
		Garland to Jordan, Abingdon, Va., 20	.20	
		Garland from Jordan, Abingdon, Va., 31	.31	
	26.	Garland from Gross, Louisville, 26	.26	

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1887.		Western Union Telegraph Company—Continued.		
Oct.	26.	Garland to McComb, Folsom, Cal., 22	$0.55	
	27.	Garland to Rankin, San Antonio, 16	.32	
		Garland from Hobson, Denver, 59	.54	
	28.	Jenks to Hobson, Denver, 63	1.13	
		Garland to Hobson, Denver, 29	.52	
		Garland to Perry, Topeka, 21	.27	
		Garland to Rouse, Tucson, 23	.58	
		Wilson to Lewis, Philadelphia, 34	.24	
		Howard to Smith, Holly Springs, 18	.22	
	29.	Attorney-General from Hobson, Denver, 25	.45	
		Attorney-General to Carey, San Francisco, 35	.88	
		Boteler to Superintendent, Detroit, 22	.22	
		Watson to Sage, Cincinnati, 60	.60	
		Watson to Burnet, Cincinnati, 34	.34	
	31.	Attorney-General from Nightingale, Indianapolis, 54	.54	
		Attorney-General to Hobson, Denver, 15	.36	
				$39.05
		Western Union Telegraph Company:		
	8.	McCue from Youmans, Charleston, 21	.21	
		McCue from Youmans, Charleston, 45	.45	
		McCue to Youmans, Charleston, 55	.55	
	10.	Reeve to Youmans, Charleston, 42	.42	
	20.	Reeve from Yancey, Memphis, 43	.43	
	21.	McCue to Yancey, Memphis, 47	.47	
	25.	Reeve to Rouse, Tucson, 31	.78	
	26.	McCue to Hayes, Baltimore, 22	.12	
				3.43
		Julius H. Alberst:		
Nov.	21.	Repairing French clock	4.50	
		Repairing and new hand on large calender clock	3.00	
		Repairing 8-day clock	1.50	
				9.00
		For transportation as follows:		
		Adams Express Company:		
Oct.	19.	1 package, J. M. Heiskell, Hartford, Conn	.35	
	20.	1 package, J. M. Heiskell, Hartford, Conn	.40	
	28.	1 package, Hartford, J. M. Heiskell	.50	
				1.25
		The Evening Star Newspaper Company:		
June	22.	Advertising proposals for supplies, fuel, etc., 15 lines, 10 times, June 22, 23, 24, 25, 27, 28, 29, 30, July 1 and 2, 1887, 4 lines agate, 1 square, $2.66 per square		9.98
		The Evening Star Newspaper Company:		
	25.	Advertising proposals for washing towels, 9 lines, 5 times		3.94
		The Sunday Herald:		
	26.	Advertising proposals for supplies, 2¼ squares, 2 times		4.66
		The Sunday Herald:		
		Advertising proposals for washing towels, 1¼ squares, 1 time		1.66
		Lansburgh & Bro.:		
Nov.	3.	6 towels, at 30 cents	$1.80	
		6 towels, at 35 cents	2.10	
				3.90
		A. H. Chace & Bro.:		
Aug.	23.	Cleaning 5 yards Turkish carpet, at 5 cents	.25	
		1 fur rug through napthaline gas	1.50	
				1.75
		George W. Knox:		
Nov.	3.	Freight paid B. & P. R. R., on 1 case books		.42
		James Ragan:		
	9.	1 flush-rim hopper water-closet and tank, all complete, as per verbal agreement	26.00	
		Repairing waste-pipe to urinal and repairing water-closet, third floor:		
	22.	1 1¼-inch lead trap, $1.75; 5 pounds lead pipe, 50 cents.	2.25	
		3 pounds solder, 90 cents; 1 copper float, $1.40	2.30	

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1887.		James Ragan—Continued.		
Nov.	22.	Repairing closet valve, 50 cents; 1 rubber ring, 75 cents.	$01.25	
		1 washer for basin cock, 10 cents; 1 pound putty, 10 cents	.20	
		1½ days' time of plumber, at $4.50	6.75	
		1½ days' time of helper, at $1.50	2.25	
				$41.00
		Mrs. P. J. Finnegan:		
Dec.	2.	To washing 47 dozen towels, at 20 cents per dozen		9.40
		J. Baumgarten & Son:		
Nov.	30.	One patent Smith's lever self-inker, with complete set of type		10.50
		Smith & Wardwell:		
Aug.	23.	1 clock	0.89	
Dec.	1.	1 dozen hair brushes, at $1.79	21.48	
		1 dozen hair brushes, at $1.29	15.48	
				37.85
		Chesapeake and Potomac Telephone Company:		
Nov.	30.	Exchange rental for chief clerk's room, from November 1 to November 30, 1887, at $80	6.67	
		Exchange rental for Solicitor's Office, Treasury Department, and Attorney-General's residence, from November 1 to November 30, 1887, at $60 each per annum	10.00	
				16.67
		Great Falls Ice Company:		
	30.	5,500 pounds ice, at 35		19.25
		Chas. A. Bruff:		
	14.	Cutting grooves for electric wires in floor	1.00	
	15.	Fitting 2 ventilators in windows	1.50	
	25.	Repairing elevator door	1.75	
		Repairing mortise lock and furnishing brass-keeper	3.75	
		Altering hinges on desk doors	2.50	
		Furnishing and putting on 12 feet of weather-strip on front door	2.80	
	15.	Repairing window and 8 sash cords	6.00	
Dec.	9.	Mounting map and walnut moldings, and hanging the same with cord and pulley	3.75	
				27.05
		Royce & Marean:		
July	25.	Rehanging electric bell battery	1.00	
	29.	Re-arranging electric bell wires in rooms Nos. 1, 3, 4, 5, and 6	4.00	
		3 pounds insulated wire used on same, at 40 cents	1.20	
Aug.	8.	Furnishing 1 new cell of battery and repairs to electric bell wires	2.25	
				8.45
		Royce & Marean:		
Oct.	29.	Connecting electric bell wires in Attorney-General's room	1.00	
Nov.	16.	Connecting electric bell wires in office of pardon clerk and in room 6	1.00	
				4.00
		Albert James:		
Dec.	16.	For digging trench on west side of Department building for the purpose of stopping leak in foundation wall, for 3½ days' labor, at $1.50 per day		5.25
		Western Union Telegraph Company:		
Nov.	7.	Reeves to Walker, New York, 40	$0.40	
	10.	Reeves to House, Little Rock, 30	.33	
	15.	McCue to Harris, Jackson, Miss., 63	.69	
		McCue from Harris, Jackson, Miss., 24	.26	
	16.	McCue to Harris, Jackson, Miss., 33	.36	
	18.	McCue to Black, Detroit, 69	.69	
		McCue from Black, Detroit, 25	.25	
	21.	McCue from Valentine, Philadelphia, 26	.26	
	25.	Reeve to Smith, Dillon, Mont., 25	.58	
		Reeve to Calhoun, Jackson, 25	.28	
				4.10

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1887.		Western Union Telegraph Company:		
Nov.	4.	Wilson to Gray, Boston, 22	$0.22	
	5.	Garland to Montgomery, San Diego, 55	1.38	
		Garland to Pillow, Nashville, 23	.23	
	7.	Garland from Montgomery, San Diego, 81	2.03	
		Garland from Hobson, Tacoma, 24	.60	
	8.	Garland to Musellet, Wichita, Kans., 35	.46	
		Garland to Jones, Topeka, 23	.30	
		Garland to House, Little Rock, 15	.22	
		Garland to Denson, Montgomery, 32	.32	
		Garland to Ewing, Chicago, 25	.25	
		Boteler to McEwan, Albany, 27	.27	
		Boteler from McEwan, Albany, 23	.23	
		Boteler to Mitchel, Chester, 27	.27	
		Boteler from Mitchel, Chester, 20	.20	
	9.	Garland to Parker, Fort Smith, 30	.33	
		Garland to Bulkley, New York, 34	.34	
	10.	Garland to Bunn, Cooperstown, 28	.28	
		Garland to Gibson, Richmond, 17	.20	
		Garland to Bulkley, New York, 27	.27	
	11.	Garland to Bunn, Cooperstown, 23	.23	
		Howard to Sewall, Wiscasset, Me., 21	.21	
	12.	Howard to Lea, Vicksburg, 24	.26	
		Howard from Chambers, San Francisco, 26	.65	
	14.	Garland to Hawley, Blackfoot, Idaho, 72	1.80	
		Garland to Carey, San Francisco, 25	.63	
	15.	Garland to Shield, Cleveland, 17	.20	
	17.	Garland to Weaks, Chester, 27	.27	
		Garland to Delmas, San Francisco, 76	1.90	
		Garland to Jones, Shreveport, La., 83	1.08	
		Garland to Jones, Shreveport, La., 70	.91	
		Garland from Jones, Shreveport, La., 1.30	1.69	
	18.	Garland to Pearre, Graham, Tex., 47 (O. L. 115)	1.90	
		Garland to Rankin, San Antonio, 50	.80	
	19.	Garland to Walker, Milwaukee, 32	.32	
		Garland to Smith, Santa Fé, 30	.63	
	22.	Garland from Campbell, Cheyenne, 62	1.12	
		Garland from Call, Jacksonville, 29	.29	
		Garland to Call, Jacksonville, 31	.31	
		Garland to Oates, Santa Rosa, Cal., 24	.60	
		Howard to Packer, New York, 30	.30	
		Boteler to Superintendent, Trenton, 28	.23	
		Boteler from Superintendent Trenton, 20	.20	
	23.	Garland to Boteler, Milwaukee, 23	.23	
		Garland to Campbell, Cheyenne, 18	.36	
		Garland from White, Vanconver, Wash., 85	2.13	
	25.	Garland to Nelms, Atlanta, 33	.33	
	26.	Wright to Dougherty, Tallahoma, Tenn., 26	.26	
		Wilson to Thompson, New York, 53	.53	
	28.	Garland to Burnett, Cincinnati, 24	.24	
	29.	Garland to Brooks, Los Angeles, 45	1.13	
	30.	Garland to Carroll, Fort Smith, 30	.40	
				$30.54
		W. H. Bowman:		
Dec.	20.	For furnishing and putting on the park adjoining Department of Justice, one load manure		1.00
		Julius Baumgarten:		
	19.	One numbering machine, containing five steel wheels, imported		25.00
		W. D. Wyvill:		
July	5.	4½ feet sheet-iron pipe	$1.00	
	30.	Repairing roof and gutters	6.00	
Nov.	7.	Casing fire-place	12.00	
		One basket grate	10.00	
				29.00
		J. M. Thomas:		
Dec.	27.	For furnishing and hauling eleven loads manure for park adjoining Department of Justice building, at 75 cents		8.25

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1887.	Mrs. P. J. Finnegan:		
Nov. 31.	For washing 49 dozen towels for the Department of Justice, for the month of Dec. 1887, at 20 cents per doz		$9.80
	Chas. A. Bruff:		
22.	Making 1 wrought-iron bolt	$2.75	
	Repairing door and putting on bolt	2.50	
31.	Making and hanging 3 shades	6.75	
			12.00
	Morgan Envelope Co.:		
27.	1 case oval-ring toilet paper		10.00
	Four nickel fixtures, no charge.		
	Washington Gas-Light Co.:		
Oct. 31.	41,600 feet of gas consumed at No. 1507 Pennsylvania avenue, N. W., Department of Justice, in October, 1887, at $1.25 per 1,000 feet		52.00
	Washington Gas-Light Co.:		
Nov. 30.	45,500 feet of gas consumed at No. 1507 Pennsylvania avenue, N. W., Department of Justice, in Nov. 1887, at $1.25 per 1,000 feet		56.88
	Washington Gaslight Co.:		
Dec. 31.	45,000 feet of gas consumed at No. 1507 Pennsylvania avenue, N. W., Department of Justice, in December, 1887, at $1.25 per 1,000 feet		56.25
	Great Falls Ice Co.:		
31.	5,900 pounds ice, at 35 cents		20.65
	Chesapeake and Potomac Telephone Co.:		
31.	Exchange rental for chief clerk's room from Dec. 1, 1887, to Dec. 31, 1887, at $80	$6.67	
	Exchange rental for Solicitor's office, Treasury Department, and Attorney General's residence from December 1 to December 31, 1887, at $60 each	10.00	
			16.67
	G. L. Sheriff:		
9.	50 tons furnace coal, at $4.74	237.00	
	1 cord sawed and split kindling	5.25	
			242.25
	Jas. M. Hodges:		
Nov. 19.	Repairing wall in Attorney-General's dressing-room	6.00	
	Painting floors chief clerk's and telegraph rooms	15.00	
	Calcimining file room	35.00	
	Calcimining 3 rooms on third and fourth floors	150.00	
	Decorating 3 rooms on third and fourth floors	15.00	
	Cleaning and varnishing outside of doors, Court of Claims and elevator entrance	75.00	
	Whitewashing wall	35.00	
	Glazing, 2, 12x16, 1, 12x22	2.75	
	Staining and varnishing third and fourth floors	18.00	
			351.75
	For transportation as follows, Adams Express Company:		
2.	1 box, Greensboro', N. C., F. Strong	4.15	
8.	1 package, D. W. Maratta, Yankton, Dak	1.60	
21.	1 package, J. W. Payne, Greensboro', N. C	.60	
			6.35
	For transportation as follows, Adams Express Company:		
Dec. 21.	1 package, Boston, Department of Justice	.60	
31.	1 package, Philadelphia, R. A. Howard	.30	
			.90
	Western Union Telegraph Company:		
1.	Garland to Myers, Oregon City, Oregon, 26	.65	
	Garland to Rankin, San Antonio, 20	.32	
	Garland, from Campbell, Rawlings, Wyo., 83	1.49	
2.	Garland to Carey, San Francisco, 27	.68	
3.	Garland to Bushnell, Madison, 66	.66	
	Garland to Haterty, Washington, La., 18	.26	
	Garland, from Galvin, Boston, 43	.43	

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1887.		Western Union Telegraph Company—Continued.		
Dec.	5.	Garland to Baxter, Saint Paul, 32	$0.40	
		Garland to Walker, New York, 29	.29	
	8.	Garland to Parlange, New Orleans, 57	.74	
		Garland, from Parlange, New Orleans, 37	.48	
		Garland, from Gross, Covington, 63	.63	
	9.	Boteler to Wickliffe, Louisville, 31	.31	
	10.	Boteler to Peters, Salt Lake, 25	.60	
		Boteler, from Peters, Salt Lake, 39	.94	
		Garland, from Peters, Salt Lake, 45	1.08	
		Garland to Peters, Salt Lake, 27	.65	
		Garland to Carey, San Francisco, 2.13	5.33	
		Garland, from Carey, San Francisco, 1.75	4.38	
	12.	Garland to Carey, San Francisco, 19	.50	
		Garland to Carey, San Francisco, 26	.65	
	13.	Garland to Carey, San Francisco, 30	.75	
		Garland from Carey, San Francisco, 62	1.53	
	14.	Garland to Carey, San Francisco, 13	.50	
	15.	Garland, from Fisher, Topeka, 22	.29	
	16.	Garland to United States attorney, Bismarck, Dak., 38	.65	
		Garland to United States attorney, Fargo, 38	.65	
	17.	Garland, from Galvin, Boston, 45	.45	
	19.	Garland to United States attorney, Boston, 29	.29	
		Garland to United States attorney, San Francisco, 38	.95	
		Garland to United States attorney, Dillon, Mont., 21	.53	
	20.	Howard to Rector, Hot Springs, 19	.22	
	21.	Howard to Sui, Columbus, 28	.28	
		Howard to Rhea, Russelville, Ky., 27	.27	
		Howard, from Rhea, Russelville, Ky., 15	.20	
	22.	Howard to Collins, Little Rock, 27	.30	
		Garland to Walker, N. Y., 40	.40	
		Boteler to Youmans, Columbus, 18	.20	
	23.	Attorney-General from Carey, San Francisco, 86	2.15	
	24.	Attorney-General from Carey, San Francisco, 43	1.08	
		Attorney-General to Carey, San Francisco, 52	1.30	
		Boteler to Galvin, Boston, 15	.20	
	27.	Boteler to Galvin, Boston, 23	.23	
		Jenks to Brooks, Los Angeles, 28	.70	
		Jenks to Carey, San Francisco, 72	1.80	
	28.	Jenks to Franks, San Francisco, 37	.93	
		Garland to Kleberg, Cuero, Tex., 23	.37	
	29.	Garland to Grant, Sitka, Alaska, 34 (O. L. 76)	1.61	
		Garland to Carey, San Francisco, 52	1.30	
		Garland to Franks, San Francisco, 19	.50	
	30.	Garland from Carey, San Francisco, 76	1.90	
		Garland from Carey, San Francisco, 60	1.50	
		Garland from Carey, San Francisco, 76	1.90	
	31.	Garland to Carey, San Francisco, 25	.63	
		Garland from Kleberg, Cuero, Tex., 18	.32	
				$48.35
		Western Union Telegraph Company:		
	22.	McCue to Walker, New York, 18	.20	
	28.	McCue to Meade, Tucson, Arizona, 35	.88	
		McCue to Rouse, Tucson, Arizona, 36	.90	
		McCue from Rouse, Tucson, Arizona, 36	.41	
	29.	McCue to Rouse, Tucson, Arizona, 33	.83	
				3.22
1888.				
Jan.	3.	E. S. Boyd:		
		For 2 copies Boyd's Directory of the District of Columbia		10.00
1887.				
Nov.	30.	Mutual District Messenger Company:		
		For rental of night-watch signal		5.00
Dec.	31.	Mutual District Messenger Company:		
		For rental of night-watch signal		5.00
		E. F. Brooks:		
Nov.	9.	For 3 upright beacon lights	$3.75	
	22.	Ten 4-inch prisms	1.20	
		Taking down, cleaning, and hanging 16-light chandelier bze. and crystal	4.50	

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1887.		E. F. Brooks—Continued.		
Dec.	1.	1 steel spring for slide	$1.00	
		1 cord for slide	1.00	
		3 light burners, put on	.45	
		Repairing chandelier	1.00	
		Pumping out gas pipe and greasing gas key	6.00	
	15.	2 globes	2.00	
				90
		James Ragan:		
	3.	1 rubber ring for water closet	.75	
		Repairing Lumont valve	.50	
		1 pound solder	.40	
		1 day's time plumber	4.50	
		1 day's time assistant	1.50	
				7.65
Nov.	4.	R. O. Edmonston:		
		1 dozen ostrich-feather dusters		5.00
1888.				
Jan.	23.	Klopfer & Turpin:		
		1 barrel Wether's antizymotic disinfectant solution		12.50
	31.	Mrs. P. J. Finnegan:		
		Washing 44 dozen towels for Department of Justice during month of January, 1888, at 20 cents		8.80
	10.	G. L. Sheriff:		
		1 cord kindling wood	$5.25	
	16.	50 tons furnace coal	237.00	
	23.	1 cord sawed pine wood	4.25	
		1 cord kindling wood	5.25	
				251.75
	31.	Washington Gas-Light Company:		
		For 47,600 feet of gas consumed at No. 1507 Pennsylvania avenue, northwest, Department of Justice, in the month of January, 1888, at $1.25 per 1,000 feet		59.50
	31.	Great Falls Ice Company:		
		5,400 pounds ice, at 35 cents		18.90
	5.	W. D. Wyvill:		
		2 chimney caps, at $10	$20.00	
		Repairing chimney	5.00	
		Repairing blower and stopping up flue	3.00	
				28.00
1887.				
Aug.	18.	James B. Lambie:		
		5 gallons oil at $1.25, $6.25; one oil stove, $1	7.25	
Sept.	1.	10 pounds plumbago packing ½ and ¾ inch, at 85 cts	8.50	
	12.	5 gallons oil at $1.25	6.25	
Oct.	5.	3 brass oil cans at 35 cents	1.05	
	12.	4 files at 50 cents	2.00	
		4 sheets sand paper at 3 cents	.12	
		4 sheets emery cloth at 8 cents	.32	
		1 can grease, $3.75; 6 pounds nails at 5 cents, 30 cents	4.05	
	28.	5 gallons valvoline oil at $1.25	6.25	
Nov.	3.	1 No. 2 steel coal barrow	15.00	
	5.	2 tack-pullers, 80 cents; 1 cork-screw, 60 cents	1.40	
		1 screw-driver	.30	
Dec.	7.	10 gallons cylinder oil at $1.25	12.50	
	13.	5 pounds ⅝-inch plumbago packing at 85 cents	4.25	
	29.	1 iron oiler, 75 cents; 1 shovel, $1.50	2.25	
1888.				
Jan.	10.	1 Fairbanks improved postal scale, 4 pounds	8.00	
		½ dozen mucilage brushes	1.70	
		2 pokers and 1 slicing-bar	8.75	
		1 mucilage pot	.75	
				90.69
		For transportation as follows:		
	4.	Adams Express Company:		
		1 package H. W. Hobson, Denver, Colo	2.00	
	5.	1 package Saint Paul, Minn., Department of Justice	.90	
	6.	1 package D. Settle, Greensborough, N. C	.60	

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1888.		Adams Express Company—Continued.		
Jan.	25.	1 package New York, A. H. Garland	$0.30	
	30.	1 package Boston, Department of Justice	.55	
				$4.35
	31.	Chesapeake and Potomac Telephone Company:		
		For exchange rental for chief clerk's room from January 1 to January 31, 1888, at $80	6.67	
		For exchange rental for Solicitor's office, Treasury Department, and Attorney-General's residence, from January 1 to January 31, 1888, at $60 each	10.00	
				16.67
	18.	James Ragan:		
		Cleaning out water closet and drip:		
		1 day's plumber and 1 day's assistant	6.00	
		1 walnut seat and 2 legs	7.25	
		½ day carpenter fitting seat	1.75	
				15.00
Feb.	3.	James S. Topham:		
		For one mail pouch		10 00
1887.		Easton & Rupp:		
Dec.	14.	500 rolls toilet paper at 10 cents		50 00
1888.		R. O. Edmonston:		
Jan.	25.	3 dozen cakes turtle-oil toilet soap		2.55
		James E. Miller:		
Feb.	21.	2 cords hickory wood, sawed in 3 pieces, and split, at $9.59 per cord	19.18	
		Storing same, at 50 cents per cord	1.00	
				20.18
		Western Union Telegraph Company:		
Jan.	2.	Garland to Franks, San Francisco, 16	.50	
	3.	Garland to Harris, Jackson, Miss., 65	.79	
		Garland to Gibson, Norfolk, 38	.38	
	4.	Garland to P. M., Norfolk, 26	.26	
		Garland to Gibson, Alexandria, Va., 23	.23	
		Garland to Lyon, Richmond, 53	.53	
	5.	Boteler to Walker, New York, 30	.20	
		Cochran to Hagerman, Kansas City, 20	.22	
	6.	Garland to attorney, Sitka, Alaska, 45 (107.02)	2.22	
	7.	Garland to attorney, Santa Rosa, Cal., 42	1.05	
		Boteler to Peters, Salt Lake, Utah, 32	.77	
		Boteler from Peters, Salt Lake, Utah, 86	2.06	
	9.	Boteler to Bierbower, Omaha, 36	.47	
		Boteler to Franks, San Francisco, 27	.68	
		Boteler to Carey, San Francisco, 41	1.03	
	10.	Garland to Rouse, Tucson, Ariz., 55	1.38	
		Boteler to Perry, Topeka, Kans., 21	.27	
		Boteler from Perry, Topeka, Kans., 28	.36	
	12.	Garland to Bushnell, Madison, 37	.37	
	14.	Boteler from Fellows, Chicago, 32	.32	
		Boteler to Fellows, Chicago, 33	.33	
		Garland to Jones, Shreveport, La., 33	.43	
		Garland from Jones, Opelousas, La., 26	.34	
	16.	Garland to Jones, Opelousas, La., 33	.43	
		Garland to Bunn, Cooperstown, 31	.31	
		Garland to Long, Santa Fé, 15	.42	
		Garland to Nicholson, Detroit, 21	.21	
		Garland from Nicholson, Detroit, 52	.52	
	19.	Garland to Sandels, Fort Smith, Ark., 32	.35	
		Perry to Warden, Auburn, N. Y., 24	.24	
	20.	Garland to Walker, New York, 72	.62	
	23.	Garland to United States attorney, Springfield, Ill., 33,	.33	
		Garland to United States attorney, Fort Smith, Ark., 32.	.35	
	25.	Dewees to Romer, Buffalo, 16	.20	
	26.	Dewees to Romer, Buffalo, 15	.20	
		Garland to Sandels, Fort Smith, Ark., 38	.42	
		Garland to Nixon, Knoxville, Tenn., 36	.36	
	28.	Garland to Bierbower, Omaha, Nebr., 74	.96	
		Garland from Bierbower, Omaha, Nebr., 88	1.14	

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1888.		Western Union Telegraph Company—Continued.		
Jan.	30.	Garland to Williams, Knoxville, 36	$0.36	
	31.	Howard to Smith, Holly Springs, 16	.22	
				$22.76
1887.		J. Hall Semmes:		
Sept.	8.	½ dozen large sponges	5.06	
Oct.	12.	5 pounds wax candles, at 35 cents	1.75	
1888.				
Jan.	21.	3 dozen cakes Pear's toilet soap, at $1.75	5.25	
		3 dozen cakes elder flower toilet soap, at $1	3.00	
		3 dozen cakes Colgate's cashmere bouquet soap, at $2	6.00	
		35 pounds soda	1.40	
Feb.	10.	1 barrel lubricating oil, 52 gallons, at 90 cents	46.80	
				69.26
		Mrs. P. J. Finnegan:		
Mar.	2.	Washing 48¼ dozen of towels for the Department of Justice for February, at 20 cents per dozen		9.65
		G. L. Sheriff:		
Feb.	9.	1 cord kindling wood	5.25	
	16.	50 tons furnace coal	237.00	
				242.25
		Chesapeake and Potomac Telephone Company:		
	29.	Exchange rental for chief clerk's room, from February 1 to February 29, 1888, at $30	6.67	
		Exchange rental for Solicitor's Office, Treasury Department, and Attorney-General's residence, from Feb. 1 to Feb. 29, 1888, at $60 each	10.00	
				16.67
		Great Falls Ice Company:		
		5,300 pounds ice, at 35 cents		18.55
		Washington Gas-Light Company:		
		43,500 feet of gas consumed at No. 1507 Pennsylvania avenue northwest, Department of Justice, in the month of Feb. 1888, at $1.25 per 1,000 feet		54.38
1887.		Wyckoff, Seamans & Benedict:		
Sept.	30.	Repairs on type-writer No. 3477	$2.50	
Oct.	3.	Repairs on type-writer No. 5572	4.85	
	24.	Remodeling type-writer No. 3417	28.00	
	26.	Repairs on type-writer No. 4477	.50	
	27.	Repairs on type-writer No. 2141	2.55	
Nov.	5.	1 new cylinder for type-writer No. 4475	2.00	
	28.	1 dozen black copying ribbons	9.00	
Dec.	8.	Repairs on type-writer No. 4475	.50	
	24.	Repairs on type-writer No. 3116	.50	
1888.				
Jan.	4.	Repairs on type-writer No. 3116	.75	
	21.	Repairs on type-writer No. 2268	16.00	
		Repairs on type-writer No. 4475	.50	
	25.	Remodeling type-writer No. 7119	28.00	
Feb.	3.	Repairs on type-writer No. 4475	.50	
				96.15
		William Dickson:		
Feb.	24.	Two copies National Capital Directory, at $5 each		10.00
		Mutual District Messenger Company:		
Jan.	31.	Rental of night watch or burglar alarm for 1 month, ending Jan. 31, 1888		5.00
		George W. Knox:		
Feb.	16.	Freight on 1 case books		.42
		James E. Miller:		
Mar.	8.	2 cords hickory wood, sawed in 3 pieces and split, at $9.59 per cord	$19.18	
		Storing same, at 50 cents per cord	1.00	
				20.18
		James E. Miller:		
Mar.	20.	2 cords hickory wood, sawed in 3 pieces and split, at $9.59 per cord	19.18	
		Storing same, at 50 cents per cord	1.00	
				20.18

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1887.		M. W. Beveridge:		
Nov.	30.	1 dozen cuspidors	$9.00	
1888.				
Mar.	1.	1 dozen tumblers	.60	
				$9.60
		Davidson Steam Pump Company:		
Mar.	12.	1 No. 8 stuffing-box, brass, for steam-pump for elevator		38.40
		N. J. Ditto:		
Mar.	26.	2 Peabody standard thermometers, at $2.50 each		5.00
		Charles A. Bruff:		
	26.	Furnishing 462 yards of cambric and draping Department of Justice building in compliance with the President's order of March 23, 1888, a copy of which is hereunto attached		41.68
1887.		Hayward & Hutchinson:		
Oct.	25.	3½ hours, man and helper cleaning out gas-fixtures		2.10
1888.		Keene & Roache:		
Mar.	22.	One 1 ¼-inch lead S trap	1.25	
		Four feet 1¼-inch lead pipe	1.60	
		One pair lead tags	.15	
		Three pounds solder	.75	
		Half pint acid	.15	
		Three-fourths day, plumber and helper, repairing urinal	4.50	
				8.40
		Mrs. P. J. Finnegan:		
Apr.	2.	Washing 50 7/12 dozens of towels for the Department of Justice for the month of March, at 20 cents per dozen		10.12
		Royce & Marean:		
Jan.	3.	Labor and materials furnished for arranging electric bell wires on third floor	2.48	
	12.	Disconnecting and reconnecting electric clock battery	1.50	
		Repairing electric bell and putting push-button in telegraph operator's desk	1.75	
Mar.	19.	Repairs to electric bell	1.00	
				6.73
		James M. Hodges:		
Feb.	17.	Glazing 1 9/12 feet ground glass, at 50 cents per foot	.88	
		Glazing 4 feet ribbed glass, at 50 cents per foot	2.00	
Mar.	10.	50 pounds whiting, 5 cents	2.50	
		4 pounds glue, 45 cents	1.80	
		3 pounds alum, 6 cents	.18	
		1 pound soap	.06	
		1 pound ultramarine blue	.35	
		1 pound drop black	.40	
		10 pounds gold ocher, 10 cents	1.00	
		2 days' work, $4	8.00	
	13.	8 ounces bronze, 30 cents	2.40	
		1 quart bronze liquid	1.00	
		2 pounds carmine lake, $1	2.00	
		½ pint shellac, 50 cents	.25	
		8 days' work for week ending March 17, $4	32.00	
		Glazing 1 15 by 16 plain glass	.50	
		Staining floor	3.00	
				58.32
		Charles A. Bruff:		
Feb.	16.	Making map board and mounting map	2.00	
	22.	Repairing water-closet door and furnishing hinges	1.85	
		Repairing wooden grating on floor of water-closet	1.50	
		Fitting in five sash cords	3.75	
		Repairing door	1.50	
Mar.	13.	Repairing elevator door	1.75	
		Furnishing and putting on weather strip around window	1.60	
		Repairing water-cooler top	.50	
Apr.	9.	Furnishing 1 pair bronze sliding-door sheaves, and 6 feet of track, fitting the same to and rehanging door of elevator	24.85	
				39.30

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1888.		J. Baumgarten & Son:		
Apr.	14.	2 bottles carmine stamping ink	$1.50	
		James Ragan:		
Feb.	23.	Repairing water-closet:		
		1 valve-float	1.40	
		1 plunge and ring-rubber	.75	
		½ day's plumber and assistant	3.00	
				$5.15
		Chas. A. Bruff:		
May	11.	For taking down drapery of building, Department of Justice	2.50	
		Furnishing and putting-on 1 large brass mortise lock	2.75	
				5.25
		H. W. Turpin:		
	7.	1 barrel Wither's disinfectant solution		12.50
		John L. Given:		
Apr.	26.	1 cord hickory wood sawed 4 pieces		8.00
		Kane and Roache:		
	4.	Repairing joint on water main and furnishing iron plate		24.40
		G. L. Sheriff:		
Mar.	8.	1 cord pine wood	$4.25	
	30.	1 cord kindling wood	5.25	
		50 tons furnace coal	237.00	
				246.50
		Mrs. P. J. Finnegan:		
May	2.	Washing 41⅝ dozen of towels for the month of April at 20 cents per dozen, for the Department of Justice		8.35
		Henry Newbeck:		
	16.	Repairing 1 tin cash box for disbursing clerk		.50
		Western Union Telegraph Company:		
Feb.	2.	Garland to Rouse, Tucson, 41	$1.03	
		Boteler to White, Seattle, Wash. Ter., 32	.80	
	3.	Boteler from White, Seattle, Wash. Ter., 30	.75	
		Boteler to Oates, San Rosa, Cal., 33	.83	
	4.	Cochran to Etting, Philadelphia, 28	.18	
		May to Howard, N. Y., 38	.28	
		May to Howard, N. Y., 22	.12	
		Garland to Wickliffe, Louisville, 25	.25	
	6.	Garland to Harris, Jackson, 32	.35	
		Cochran to Etting, Philadelphia, 23	.13	
		Garland from Fennell, Covington, 28	.28	
	7.	Garland to Burnet, Cincinnati, 32	.32	
		Garland to Dyer, Salt Lake, 59	1.42	
	8.	Garland to Peters, Salt Lake, 19	.48	
		Garland to Bird, Portland, Me, 35	.35	
		Garland to McCorry, Memphis, 36	.36	
		Garland from McCorry, Memphis, 57	.57	
	10.	Garland from Reagan, Chester prison, Ill., 40	.40	
		Garland from House, Little Rock, 77	.85	
		Garland to House, Little Rock, 19	.22	
		Garland to Lockwood, Buffalo, 45	.45	
	11.	Garland to Turner, Menrad, Ill., 37	.37	
		Garland to Turner, Menard, Ill., 44	.44	
		Garland from Turner, Menard, Ill., 23	.23	
		Garland from McComb, Galveston, 58	.93	
	13.	Garland from Mc Comb, Galveston, 30	.48	
		Garland to McComb, Galveston, 51	.82	
		Garland to Pearre, Waco, Tex., 51	.82	
		Garland to United States attorney, Cuero, 50	.80	
		Garland to United States attorney, New Orleans, 50	.65	
		Garland from United States attorney, New Orleans, La., 31	.40	
		Garland from United States attorney, Shreveport, La., 69	.92	
		Garland to United States attorney, Shreveport, La., 51	.66	
		Garland to United States attorney, Jackson, Miss., 51	.56	

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1888.		Western Union Telegraph Company—Continued.		
Feb.	13.	Garland from United States attorney, Jackson, Miss., 20	$0.22	
		Garland to United States attorney, Oxford, 51	.56	
		Garland to Hurd, New York, 20	.10	
		Garland to Franks, New York, 18	.10	
	8.	Garland to Grant, Sitka, 26	1.26	
	14.	Garland to Perkins, Philadelphia, 43	.33	
		Garland to Lockwood, Buffalo, 52	.52	
		Garland from Lockwood, Buffalo, 34	.34	
		Garland from Jones, Shreveport, 34	.44	
		Garland to Jones, Shreveport, 25	.33	
	15.	Garland to Jones, Shreveport, 36	.47	
	16.	Howard to Gardner, Garden City, N. Y., 27	.27	
	17.	Howard to Gardner, Garden City, N. Y., 22	.22	
	18.	Garland to Stickney, Buffalo, 70	.70	
		Garland to Smith, Dillon, Mont., 37	.85	
		Cochran to Wilcox, New York, 21	.11	
	20.	Howard to Gardner, Garden City, 28	.28	
		Garland to United States attorney, Waco, Tex., 46	.74	
		Garland to United States attorney, Galveston, 46	.74	
		Garland to United States attorney, Cuero, Tex., 46	.74	
		Garland to United States attorney, Jackson, Miss., 46	.51	
		Garland to United States attorney, Shreveport, La., 46	.55	
		Garland from United States attorney, Shreveport, La., 38	.49	
		Garland from United States attorney, New Orleans, 21	.27	
		Garland to United States attorney, New Orleans, 46	.60	
		Garland to United States attorney, Oxford, 45	.50	
	21.	Garland from United States attorney, Waco, Tex., 21	.34	
		Garland from United States attorney, Waco, Tex., 25	.40	
		Garland to United States attorney, Waco, Tex., 38	.61	
		Ewing to Chalmers, Asheville, N. C., 20	.20	
		Ewing from Chalmers, Asheville, N. C., 16	.20	
		Garland from United States attorney, Jefferson, Tex., 36	.58	
	23.	Garland from United States attorney, Cuero, Tex., 19	.32	
	25.	Boteler from United States attorney, Springfield, 74	.74	
		Boteler to United States attorney, Springfield, 34	.34	
		Howard to Bakewell, Saint Louis, 24	.26	
		Howard to Bakewell, Saint Louis, 23	.25	
	27.	Howard to Tucker, Boston, 32	.32	
		Garland to United States attorney, Cheyenne, 25	.45	
		Garland to United States attorney, Montpelier, Vt., 35	.35	
		Garland to United States attorney, San Francisco, 27	.68	
		Ewing to McLeary, San Antonio, 34	.54	
	28.	Howard to Campbell, Springfield, 33	.36	
	11.	Garland to Parlange, New Orleans, 16	.26	
	20.	Garland to White, Seatle, Wash., 22	.55	
				$38.49
		Western Union Telegraph Company:		
	2.	McCue to Gospen, Los Angeles, 33	.83	
		McCue to Rouse, Tucson, 47	1.18	
	6.	Reeve to Lockwood, Buffalo, 59	.59	
	7.	Reeve to Shields, Cleveland, 38	.38	
	13.	McCue to Collector, Philadelphia, 39	.39	
		McCue from Wickliffe, Louisville, 32	.32	
	14.	McCue to Prince, Boston, 23	.23	
				3.82
		Western Union Telegraph Company:		
Mar.	1.	Garland to Church, Yankton, Dak., 29	.49	
	2.	Garland to Lockwood, Buffalo, 25	.25	
	3.	Wilson to Myers, Philadelphia, 22	.12	
	8.	Garland from Brinker, Albuquerque, 201	4.24	
		Garland from Nelson, Atlanta, 41	.41	
		Garland from postmaster, Sycamore, Ohio, 16	.20	
	10.	Garland from Rouse, Tucson, Ariz., 60	1.50	
		Garland to Brinker, Albuquerque, 22	.46	
		Garland to Marchant, Saint Paul, 30	.36	
	12.	Garland from Call, Pensacola, Fla., 43	.43	
	13.	Garland from attorney, Cairo, Ill., 38	.38	

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1888.		Western Union Telegraph Company—Continued.		
Mar.	15.	Garland to Liddell, Monroe, La., 17	$0.26	
	16.	Garland to Campbell, Laramie, Wyo., 28	.50	
		Heiskell to Seabrook, Charleston, S. C., 23	.23	
	17.	Garland from Risley, Los Angeles, Cal., 102	2.55	
	19.	Garland from Pearre, Graham, Tex., 43	.69	
		Garland from Nelms, Atlanta, 25	.25	
		Garland to Nelms, Atlanta, 51	.51	
		Garland to Sandels, Fort Smith, Ark., 21	.23	
		Garland to Hayes, Baltimore, 24	.14	
	20.	Ewing to Ewing, Chicago, 15	.20	
		Garland to Risley, Los Angeles, Cal., 65	1.63	
		Garland from Risley, Los Angeles, Cal., 128	3.20	
	21.	Garland to Franks, San Francisco, 30	.75	
		Garland to Hughes, Denver, 17	.36	
		Garland to Hughes, Denver, 32	.58	
	22.	Garland to Pearre, Graham, Tex., 20	.32	
		Garland from Risley, Los Angeles, Cal., 102	2.55	
	23.	Garland to McComb, Galveston, Tex., 25	.40	
		Garland to Urner, Cincinnati, 25	.25	
		Garland to Risley, Los Angeles, Cal., 25	.63	
		Garland to Carroll, Fort Smith, Ark., 17	.22	
		Garland to Cairnes, Baltimore, 29	.19	
		Howard to Gardner, Garden City, 28	.28	
	26.	Howard to Wilcox, N. Y., 26	.16	
		Garland to Carey, San Francisco, 34	.85	
	28.	Garland from Hamond, Dubuque, Iowa, 39	.47	
				$27.24
		Western Union Telegraph Company:		
	5.	Reeve to Pearre, Waco, Tex., 32	.51	
	7.	Reeve from Rouse, Tucson, Ariz. 42	1.05	
	8.	Reeve to Rouse, Tucson, Ariz., 36	.90	
		Reeve to Carland, Bismarck, Dak., 31	.53	
		Reeve from Carland, Bismarck, Dak., 37	.63	
	9.	Reeve to Allen, Pittsburgh, Pa., 32	.32	
	15.	Reeve to Pearre, Graham, Tex., 27 (O. L. 46)	.89	
	20.	Reeve from Ewing, Chicago, 31	.31	
	21.	Reeve to Ewing, Chicago, 48	.48	
	26.	Cary to Ewing, Chicago, 43	.43	
	27.	Cary to Busbee, Raleigh, N. C., 45	.45	
	31.	Cary to Carey, San Francisco, 55	1.38	
				7.88
		Western Union Telegraph Company:		
Apr.	2.	Garland to Hawkins, Indianapolis, 26	.26	
		Garland to Sandels, Fort Smith, Ark., 27	.30	
	3.	Howard to Wilcox, New York, 23	.13	
		Howard to Wilcox, New York, 57	.57	
	4.	Garland to Grant, Sitka, Alaska, 27 (O. L. 59; post .02)	1.29	
		Garland to Sellers, Indianapolis, 29	.29	
		Garland to Carey, San Francisco, 18	.50	
		Garland from Carey, San Francisco, 25	.63	
	5.	Garland from Nickerson, Philadelphia, 20	.10	
		Garland to Nickerson, Philadelphia, 31	.21	
	6.	Garland to Pearre, Waco, Tex., 36	.58	
	7.	Garland to Cabell, Dallas, Tex., 25	.40	
		Garland to Jones, Topeka, Kans., 34	.44	
	9.	Garland to Sandels, Fort Smith, Ark., 28	.32	
	10.	Garland to Sandels, Fort Smith, Ark., 19	.22	
		Garland to Sellers, Indianapolis, 42	.42	
		Garland from Bailey, Indianapolis, 23	.23	
	11.	Garland to Liddell, Aberdeen, Miss., 24	.26	
		Garland to Carroll, Fort Smith, Ark., 37	.41	
	12.	Boteler to Sandels, Fort Smith, Ark., 22	.24	
		Garland to Bashaw, Saint Louis, 33	.36	
		Garland to Brooks, Los Angeles, 35	.88	
		Garland from Risley, Los Angeles, 68	1.70	
	14.	Garland from Carey, San Francisco, 28	.70	
		Garland to Carey, San Francisco, 26	.65	
	16.	Garland to Carroll, Fort Smith, Ark, 31	.34	
		Garland from Brooks, Los Angeles, 33	.83	

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1888.			
		Western Union Telegraph Company—Continued.	
Apr.	17.	Garland from Risley, Los Angeles, 298	$7.45
		Garland to Risley, Los Angeles, 20	.50
		Garland to Carey, San Francisco, 16	.50
		Howard to Strong, N. Y., 21	.21
	8.	Howard from Dewees, Pottsville, Pa., 18	.20
		Howard from Dewees, Pottsville, Pa., 21	.21
		Howard to Dewees, Pottsville, Pa., 20	.20
		Garland to Risley, Los Angelles, 22	.55
		Garland to House, Little Rock, 21	.23
		Cochran to Wilcox, N. Y., 20	.10
	20.	Perry to Coffin, Columbus, Ohio, 23	.23
		Garland from Jordan, Newbern, Va., 22	.85
	21.	Garland from Rouse, Tucson, Ariz., 63	1.58
		Garland from Hill, Atlanta, Ga., 42	.42
		Garland to Hill, Atlanta, Ga., 20	.20
		Garland to Carroll, Fort Smith, Ark., 74	.81
	23.	Garland to Rouse, Tucson, Ariz., 36	.75
		Garland from Rouse, Tucson, Ariz., 38	.95
	24.	Garland from Rouse, Tucson, Ariz., 68	1.70
		Garland to Rouse, Tucson, Ariz., 26	.65
		Garland to Peters, Salt Lake, Utah, 26	.67
		Garland from Peters, Salt Lake, Utah, 35	.84
	25.	Howard to Robinson, New Orleans, 22	.29
		Garland to Lockwood, Buffalo, 19	.20
		Garland from Lockwood, Buffalo, 21	.21
	26.	Garland to Brooks, Los Angeles, Cal., 17	.50
	27.	Garland to Meade, Tucson, Ariz., 36	.90
	28.	Garland from Meade, Tucson, Ariz., 32	.80
		Garland to Manderson, Omaha, Nebr., 25	.33
	30.	Garland from Rouse, Tucson, Ariz., 35	.88
	25.	Garland to Rouse, Tucson, Ariz., 44	1.10
	3.	Garland to Nixon, Knoxville, 34	.34
			$38.61
		Western Union Telegraph Company:	
	17.	Cary to Carey, San Francisco, 87	2.18
		Cary from Carey, San Francisco, 46	1.15
			3.33
		Chesapeake and Potomac Telephone Company:	
Mar.	31.	Exchange rental for chief clerk's room from March 1 to March 31, 1888, at $80	6.67
	31.	Exchange rental for Solicitor's office, Treasury Department, and Attorney-General's residence, from March 1 to March 31, 1888, at $60 each	10.00
			16.67
		Chesapeake and Potomac Telephone Company:	
Apr.	30.	Exchange rental for chief clerk's room from April 1 to April 30, 1888, at $80	6.67
	30.	Exchange rental for Solicitor's office, Treasury Department, and Attorney-General's residence from April 1 to April 30, 1888, at $60 each	10.00
			16.67
		Washington Gas-Light Company:	
Mar.	31.	46,400 feet of gas consumed at No. 1507 Pennsylvania avenue, N. W., Department of Justice, in the month of March, 1888, at $1.25 per thousand feet	58.00
		Washington Gas-Light Company:	
Apr.	30.	43,000 feet of gas consumed at No. 1507 Pennsylvania avenue, N. W., Department of Justice, in the month of April, 1888, at $1.25 per thousand feet	53.75
		Great Falls Ice Company:	
Mar.	31.	5,900 pounds ice, at 35 cents	20.65
		J. Hall Semmes:	
Apr.	30.	1 box Babbitt's soap	$4.25
		½ dozen large sponges	5.25
May	9.	2 cases Pear's Glycerine soap, $1.75	3.50
			13.00

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1888.		Wyckoff, Seamans & Benedict:		
Feb.	3.	Repairs on type writer No. 74475	$0.50	
	13.	Repairs on type-writer No. 75459	.50	
Apr.	19.	1 doz. bottles type-writer oil	2.40	
Mar.	21.	Repairs on type-writer No. 72696	5.70	
May	7.	Repairs on type-writer No. 75459	3.55	
	9.	100 sheets carbon paper	4.00	
		1 oiler	.30	
	26.	Repairs on type-writer No. 72149	.50	
				$17.45
		W. D. Wyvill:		
	2.	Repairing fire-place in Attorney-General's room		2.50
		Adams Express Company: For transportation as follows:		
Feb.	17.	1 package, O. A. Galvin, Boston, Mass	.60	
	27.	1 package, Boston, Department of Justice	.90	
	29.	1 package, T. P. Murphy, Sioux City, Iowa	1.15	
				2.65
		Adams Express Company: For transportation as follows:		
Mar.	3.	1 package, C. B. Pearre, Waco, Texas		2.00
	12.	1 box, valued $100, Louisville, D. A. Fisher	1.15	
	20.	1 package, W. M. McKenney, Lynchburgh, Va	.40	
	31.	2 packages, W. G. Ewing, Chicago, Ill	.60	
				4.15
		Adams Express Company: For transportation as follows:		
Apr.	13.	1 package J. W. House, Little Rock, Ark	.80	
	30.	1 box, T. B. Hardin, Montgomery, Ala	1.25	
				2.05
		Charles W. Steers:		
May	30.	Cutting grass with scythe on lot adjoining Department of Justice Building		3.00
		Great Falls Ice Company:		
Apr.	30.	5,400 pounds ice, at 35 cents	$18.90	
May	31.	5,700 pounds ice, at 35 cents	19.95	
				38.85
		C. Schneider:		
	23.	Time, changing combination on safe		2.00
		Washington Gas-Light Company:		
	31.	42,300 feet of gas consumed at No. 1507 Pennsylvania avenue northwest, Department of Justice, in the month of May, 1888, at $1.25 per 1,000 feet		52.88
		Otis Brothers & Company:		
Apr.	3.	4 car guide springs, $1		4.00
		Mrs. P. J. Finnegan:		
June	1.	Washing 48 3/12 dozen towels, at 20 cents per dozen, for the month of May, 1888		9.63
		David I. Saunders:		
	4.	240 coleus, in varieties, at 5 cents	$12.00	
		200 geraniums, at 8 cents	16.00	
		150 variegated geraniums, at 7 cents	10.50	
		200 variegated stevia, at 6 cents	12.00	
		140 achyranthus, at 7 cents	9.80	
		1 large canna	.25	
		Labor, planting	5.00	
				65.55
		J. Baumgarten & Son:		
May	29.	Repair stamps and making new stamps for disbursing clerk		4.00
		H. Semken:		
June	5.	500 dials for Newman's watchman clock	$1.50	
		Express from New York	.25	
				1.75

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1887.	V. Baldwin Johnson:		
Dec. 30.	1 ton splint coal	$6.25	
1888.			
Mar. 24.	1 ton splint coal	6.25	
			$12.50
1887.	The Washington Post:		
June 24.	Advertising proposals for washing towels, 2 squares daily, till July 1		4.32
	[NOTE.—See approval of Comptroller Durham on similar voucher, No. 29, third quarter, 1887, paid from appropriation for "miscellaneous items, 1888."]		
	The Washington Post:		
22.	Advertising proposals for fuel, etc., 4 squares daily, till July 5, 12 times		11.84
	[NOTE.—See approval of Comptroller Durham on similar voucher, No. 29, third quarter, 1888, paid from appropriation for "miscellaneous items, 1888."]		
	Chesapeake and Potomac Telephone Company:		
May 31.	Exchange rental for chief clerk's room from May 1 to May 31, 1888, at $80 per annum	$6.67	
31.	Exchange rental for Solicitor's Office, Treasury Department, and Attorney-General's residence, from May 1 to May 31, 1888, at $60 each	10.00	
			16.67
	Western Union Telegraph Company:		
1.	Garland to Rouse, Tucson, Ariz., 33	.83	
	Garland from Jordan, Newbern, Va., 29 (O. L. 63)	1.06	
	Garland from Pearre, Waco, Tex., 41	.66	
	Garland from Porter, Phœnix, Ariz., 29 (O. L. 29)	1.02	
	Garland to superintendent, Albany, N. Y., 34	.34	
3.	Garland to Porter, Phœnix, Ariz., 42 (O. L. 42)	1.47	
	Garland to Pearre, Waco, Tex., 26	.42	
	Garland to Brown, Jonesboro, Ark., 27	.30	
	Garland to Galvin, Boston, 19	.20	
	Garland from Galvin, Boston, 22	.22	
4.	Boteler to superintendent, Albany, 22	.22	
7.	Garland to Guerry, Macon, Ga., 26	.26	
	Garland from Guerry, Macon, Ga., 41	.41	
	Garland from Guerry, Macon, Ga., 41	.41	
8.	Garland to Guerry, Macon, Ga., 21	.21	
9.	Wilson to Cragin, Philadelphia, 27	.17	
10.	Wilson to Cragin, Philadelphia, 23	.13	
	Garland to Otis, Los Angeles, Cal., 36	.90	
11.	Jenks to Thurman, Columbus, 22	.22	
	Jenks to Thurman, Columbus, 21	.21	
12.	Wilson to Myers, Philadelphia, 26	.16	
	Garland to Dennis, Los Angeles, Cal., 34	.85	
	Garland to Watts, Charlestown, W. Va., 23	.23	
	Garland from Watts, Charlestown, W. Va., 26	.26	
14.	Garland to Denis, Los Angeles, 46	1.15	
15.	Garland to Fisher, Los Angeles, 50	1.25	
	Garland to superintendent, Albany, N. Y., 19	.20	
16.	Garland to Peters, Salt Lake, Utah, 29	.70	
17.	Garland from Peters, Salt Lake, Utah, 41	.98	
	Garland from McArthur, Portland, Oregon, 52	1.30	
	Garland to Hawkins, Indianapolis, Ind., 34	.34	
18.	Garland to Pleasants, New Orleans, 36	.47	
	Garland to McArthur, Portland, Oregon, 42	1.05	
	Garland from Boykin, Charleston, S. C., 22	.22	
	Garland from Boykin, Charleston, S. C., 37	.37	
	Garland from Rouse, Phœnix, Ariz., 60 (O. L. 60)	2.10	
	Garland from Denis, Los Angeles, Cal., 32	.80	
	Garland to Denis, Los Angeles, Cal., 19	.50	
19.	Garland to Smith, Santa Fé, N. Mex., 24	.50	
	Garland to Porter, Phœnix, Ariz., 30 (O. L. 30)	1.05	
	Garland from Porter, Phœnix, Ariz., 22 (O. L. 22)	.77	
21.	Garland to Porter, Phœnix, Ariz., 19 (O. L. 20)	.70	
23.	Garland from Campbell, Laramie, Wyo., 139	2.50	
24.	Garland to Campbell, Rawlins, Wyo., 28	.50	

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1887.		Western Union Telegraph Company—Continued.		
May	24.	Garland to Carroll, Fort Smith, Ark., 24	$0.26	
	29.	Garland to Miller, Pittsburgh, Pa., 17	.20	
		Wilson to Clark, New York, 29	.19	
	31.	Garland to Morse, Boston, 17	.20	
		Garland to Maratta, Yankton, Dak., 22	.37	
Apr.	16.	Garland to Peters, Salt Lake, 14	.48	
				$30.31
		Western Union Telegraph Company:		
May	1.	Carey to Walker, New York, 27	.17	
	29.	Rives to Murphy, Atlantic City, 18	.20	
	31.	Carey to Gifford, Smithport, Pa., 15	.20	
				.57
		Mutual District Messenger Company:		
Mar.	31.	For messenger service		.40
		L. R. Trembly:		
June	23.	For regilding 4 frames		50.00
		G. L. Sheriff:		
	20.	For 1 cord sawed pine wood	4.25	
		For 20 tons furnace coal	94.80	
				99.05
		James B. Lambie:		
Feb.	2.	1 mortise lock	.95	
	18.	6 bolts, 4 by 4½ C. S. head	.90	
	3.	3 pounds wire nails, assorted	.49	
		1 handsaw, $2; 1 wrench, $1.10	3.10	
Mar	10.	3¾ pounds asbestos, at 30 cents	1.13	
	15.	1 large galvanized can	9.00	
Apr.	13.	Repairing 2 pokers	1.50	
	16.	Repairing 2 pokers	1.50	
	25.	5½ pounds Selden's packing, at 58 cents	3.19	
	27.	2 pieces iron, 20 cents; 10½ dozen bolts, 16 cents	.36	
	28.	1 hair broom	1.50	
May	16.	1 axe, $1.10 (17); 1 barrel lime, $1.25	2.35	
	17.	3 whitewash brushes	5.10	
	18.	1 piece steel, 15 cents, (29); 1 ball twine, 25 cents	.40	
	29.	2 needles, 5 cents; 4 dozen awning hooks, 40 cents	.45	
June	6.	2 dozen tinned rings, 15 cents	.30	
	8.	1 hose sprinkler, 30 cents; ½ dozen washers, 10 cents	.40	
	16.	1 pound rope, 35 cents, (19); 1 pound cotton wick, 35 cents	.70	
	20.	2 awning hooks, 14 cents; 1 galv. block, 15 cents	.29	
		2 dozen awning rods, 75 cents	1.50	
	21.	2 gallons turpentine, $1.50; 1 can, 50 cents	2.00	
	22.	½ dozen screws, 10 cents (25); 1 brick trowel, 65 cents	.75	
				37.86
		Washington Gas-Light Company:		
June	30.	For 35,500 feet of gas consumed at No. 1507 Pennsylvania avenue, N. W., Department of Justice, in the month of June, 1888, at $1.25 per 1,000 feet		44.38
		Mrs. P. J. Finnegan:		
		For washing towels for the Department of Justice for the month of June, 1888, 46¾ dozen, at 20 cents per dozen		9.33

EXHIBIT F 12.—BUILDING, DEPARTMENT OF JUSTICE.

1887.		Bradbury Steam Heating Company:		
Aug.	8.	Five 2½-inch nipples	$2.80	
		Two 2½-inch ells	1.20	
		One 1-inch ell	.10	
		One 2½-inch flange union	1.50	
		2 feet 1-inch pipe	.20	
		Rubber packing	.30	
		Labor steam fitter and helper	23.00	
				29.10
		Robert Leitch & Son:		
	11.	For four valve seats (Jenkins patent) for heaters, $2.50		10.00

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1887.	John F. Akers:		
Sept. 10.	Removing doors, bricking up door-ways, removing mantels and hearth, bricking up fire-place, removing base boards, fitting flooring, plastering door-way and base board spaces, cutting and setting iron door frames, hanging wooden door, and re-setting transom and replacing shelves in file-room No. 6		70.00
	C. A. Schneider's Sons:		
8.	2 pieces angle	$1.05	
9.	1 frame and shutter	23.00	
			24.05
	(Iron frame and iron shutter over door in fire-proof record room, Department of Justice.)		
1888.	C. K. Judson:		
Feb. 14.	Furnishing west side of file-room with 336 United States metal files:		
	120 metal roller shelves; 44 metal drawers	626.22	
	Additional for suspensions on 336 files, at 15 cents	50.40	
			676.62
	Charles A. Bruff:		
16.	Fitting molding around base of case in file-room	2.25	
	Fitting in board between case and wall, and staining and varnishing the same in file-room	4.00	
	Taking down and moving large fire-proof file case in file-room	1.00	
			7.25
	Hine, Kelly & Co.:		
Apr. 11.	120 metallic file boxes	.....	659.58
	96 metallic roller book shelves		
	50 large metallic drawers		
	40 open shelves (metallic)		

EXHIBIT G.—*Statement of amounts paid for fees of supervisors of elections (section 3683 Revised Statutes), for the Congressional elections of November, 1886, during the fiscal year 1888.*

State.	Amount paid.		Amount of repayment, district and State.
	District.	State.	
Alabama, northern district	$165.25	$165.25	.....
California, northern district	40.50	40.50	.....
Illinois, southern district	.....	.....	$200.00
Maryland	.....	.....	10.00
Massachusetts	.....	.....	3,695.00
Missouri, eastern district	.....	.....	50.00
New York, northern district	4,500.00	.....	.....
New York, southern district	684.50	.....	322.25
New York, eastern district	.....	5,181.50	13.45
North Carolina, eastern district	36.95	36.95	.....
Pennsylvania, eastern district	.....	.....	40.00
Rhode Island	170.48	170.48	.....
South Carolina	.....	.....	200.00
Virginia, eastern district	.....	.....	95.00
Total	5,597.68	5,597.68	4,625.70

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EXHIBIT H.—*Statement of the names of assistants to the United States attorneys, and amount of annual and special compensation approved from December* 1, 1886, *to December* 1, 1887, (*sections* 195 *and* 385 *Revised Statutes*).

REGULAR ASSISTANTS.

District.	Name.	Compensation.	Remarks.
Alabama, northern and middle	L. A. Dobbs	$1,600	To June 30, 1888.
Alabama, northern	do	1,200	From July 1, 1888.
Alabama, middle	G. F. Moore	1,200	From October 19, 1888.
Arizona	Wm. M. Lovell	Fees.	To February 2, 1888.
Arkansas, eastern	J. E. Williams	1,200	
Arkansas, western	C. M. Cook	960	To June 30, 1888.
Do	do	1,200	To October 31, 1888.
Do	do	2,000	From November 1, 1888.
California, northern	Henry C. McPike	2,000	To March 31, 1888.
Do	J. Hatch	2,000	From April 1, 1888.
Do	do	2,500	From July 1, 1888.
Do	Charles L. Weller	1,600	To June 30, 1888.
Do	do	2,000	From July 1, 1888.
Colorado	Milton G. Cage	1,200	To June 30, 1888.
Do	do	1,500	From July 1, 1888.
Dakota	J. C. Murphy	1,600	To June 30, 1888.
Do	do	2,000	From July 1, 1888.
Georgia, northern	William Phillips	1,600	To June 30, 1888.
Do	do	2,000	From July 1, 1888.
Idaho	Fremont Wood	Fees.	To August 25, 1888.
Do	T. D. Cahalan	Fees.	From September 25, 1888, to October 13, 1888.
Illinois, northern	G. H. Harris	1,760	To June 30, 1888.
Do	do	2,200	From July 1, 1888.
Do	G. M. Rogers	1,600	To March 31, 1888.
Do	O. E. Pagin	1,600	From April 1, 1888, to June 30, 1888.
Do	do	2,000	From July 1, 1888.
Illinois, southern	W. H. Dawdy	1,200	To June 30, 1888.
Do	do	1,500	From July 1, 1888.
Indiana	Leon O. Bailey	1,440	To October 11, 1888.
Do	do	1,500	From October 12, 1888.
Iowa, northern	William Graham	1,200	To June 30, 1888.
Do	do	1,500	From July 1, 1888.
Iowa, southern	D. Donovan	720	To June 30, 1888.
Do	do	900	From July 1, 1888.
Do	W. T. Rankin	800	To October 12, 1888.
Kansas	Eugene Hagan	1,200	To June 30, 1888.
Do	do	1,500	From July 1, 1888.
Kentucky	T. C. Bell	1,200	To June 30, 1888.
Do	do	1,500	From July 1, 1888.
Louisiana, eastern	J. W. Gurley	2,000	To June 30, 1888.
Do	do	2,500	From July 1, 1888.
Maryland	A. S. Pennington, jr	960	To March 8, 1888.
Do	T. R. Clendinen	Fees.	Temporary.
Massachusetts	T. H. Talbot	1,600	To June 30, 1888.
Do	do	2,000	From July 1, 1888.
Do	Boardman Hall	960	To June 30, 1888.
Do	do	1,200	From July 1, 1888.
Michigan, eastern	C. T. Wilkins	1,600	To June 30, 1888.
Do	do	2,000	From July 1, 1888.
Michigan, western	A. C. Adsit	800	To June 30, 1888.
Do	do	1,000	From July 1, 1888.
Minnesota	D. W. Lawler	960	To June 30, 1888.
Do	Henry C. Wood	1,200	From July 18, 1888.
Missouri, eastern	F. M. Knapp	960	To June 30, 1888.
Do	do	1,200	From July 1, 1888.
Do	G. F. Hatch	1,440	To (†).
Missouri, western	W. M. Rush	1,200	To June 30, 1888.
Do	do	1,500	From July 1, 1888.
Do	T. J. Delaney	1,000	From November 13, 1888.
Montana	G. C. Randolph	Fees.	To October 13, 1888.
Nebraska	R. W. Patrick	800	To June 30, 1888.
Do	do	1,000	From July 1, 1888.
New Jersey	W. D. Daly	640	To June 30, 1888.
Do	do	800	From July 1, 1888.
New Mexico	Harrison Burns	1,200	From January 9, 1888.
New York, northern	William B. Hoyt	1,800	To June 30, 1888.
Do	do	2,500	From July 1, 1888.
Do	Samuel M. Welch	1,800	To June 30, 1888.
Do	do	2,500	From July 1, 1888.
New York, eastern	J. L. Devenney	1,440	To June 30, 1888.
Do	do	1,800	From July 1, 1888.

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EXHIBIT H.—*Statement of the names of assistants to the United States attorneys, and amount of annual and special compensation, etc.*—Continued.

REGULAR ASSISTANTS—Continued.

District.	Name.	Compensation.	Remarks.
New York, southern	B. B. Foster	$2,800	To December 31, 1888.
Do	MacGrane Coxe	2,000	To June 30, 1888.
Do	do	2,500	From July 1, 1888.
Do	Abram J. Rose	3,000	To June 30, 1888.
Do	do	3,600	From July 1, 1888.
Do	H. C. Platt	3,400	To June 30, 1888.
Do	do	3,600	From July 1, 1888.
Do	W. Wickham Smith	1,500	To June 30, 1888.
Do	do	2,500	From July 1, 1888.
Do	D. O'Connell	1,300	To June 30, 1888.
Do	do	1,800	From July 1, 1888.
Do	Thomas Grenwood	2,000	To June 30, 1888.
Do	do	2,500	From July 1, 1888.
North Carolina, eastern	R. B. Peebles	800	To June 30, 1888.
Do	do	1,000	To October 12, 1888.
North Carolina, western	G. F. Bason	1,260	To June 1, 1888.
Do	do	1,700	From July 1, 1888.
Ohio, northern	S. D. Dodge	800	To June 30, 1888.
Do	do	1,000	From July 1, 1888.
Ohio, southern	John E. Bruce	1,600	To June 30, 1888.
Do	do	2,000	From July 1, 1888.
Do	Talford P. Linn	960	To June 30, 1888.
Do	do	1,200	From July 1, 1888.
Do	J. H. Cleveland	1,200	From February 29, 1888.
Pennsylvania, eastern	H. P. Brown	2,400	To March 20, 1888.
Do	J. S. Nickerson	2,000	Do.
Do	J. M. Beck	2,200	From March 21, 1888.
Do	W. W. Carr	2,200	Do.
Pennsylvania, western	D. Cameron	1,000	To October 12, 1888.
Do	T. B. Alcorn	2,000	To June 30, 1888.
Do	do	2,500	From July 1, 1888.
South Carolina	H. A. DeSaussure	1,600	To June 30, 1888.
Do	do	2,000	From July 1, 1888.
Do	C. M. Furman	1,200	To June 30, 1888.
Do	do	1,500	From July 1, 1888.
Tennessee, eastern	W. B. Stephens	960	To June 30, 1888.
Do	do	1,200	From July 1, 1888, to September 30, 1888.
Do	G. W. Henderson	1,200	From October 1, 1888.
Tennessee, middle	A. N. Miller	960	To June 30, 1888.
Do	do	1,200	From July 1, 1888.
Tennessee, western	H. C. Anderson	1,200	
Texas, western	Solon Stewart	960	To June 30, 1888.
Do	do	1,200	From July 1, 1888.
Utah	W. J. Clarke	2,000	From September 8, 1887.
Do	Ogden Hiles	1,200	To June 30, 1888.
Do	do	1,500	From July 1, 1888.
Do	C. W. Zane	800	To October 25, 1888.
Virginia, eastern	James Lyons	1,200	To June 30, 1888.
Do	do	1,500	From July 1, 1888.
Virginia, western	F. B. Hutton	960	To June 30, 1888.
West Virginia	W. R. Thompson	1,600	From January 1, 1888.
Washington Territory	C. F. Munday	fees.	To October 12, 1888.
Do	do	none.	From November 9, 1888.
Wisconsin, western	W. R. Rogers	1,200	To June 30, 1888.
Do	do	1,500	From July 1, 1888.
Wisconsin, eastern and western	E. E. Chapin	3,000	In Fox and Wisconsin River cases.

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EXHIBIT H.—*Statement of the names of assistants to the United States attorneys, and amount of annual and special compensation, etc.*—Continued.

SPECIAL ASSISTANTS.

District.	Name.	Employment.	Appointed.	Compensation.
Arizona	J. Campbell	v. Certain Apache and Maricopa Indians charged with murder.	May 21, 1888	To be determined by the Attorney-General.
California, northern	D. M. Delmas	v. Benson, Richert, Riley, *et al.*, for fraudulent claims and false surveys presented against the Government.	Nov. 22, 1887	$100 per day for each day's actual service.
Do	A. L. Rhodes	For prevention of washing, sluicing, etc., in certain rivers.	Apr. 27, 1888	To be determined by the Attorney-General.
Do	W. W. Foote	v. F. G. Borneman, charged with embezzlement.	June 14, 1888	Do.
Do	L. F. Coburn	Defense of Capt. W. E. Dougherty, U. S. A., acting Indian agent, Hoopa Valley Agency, Cal.	Feb. 11, 1888	Do.
California, southern	J. H. Call	v. Colton Marble and Lime Co.	Oct. 3, 1888	Do.
Colorado	W. P. Macon	At the Denver term of court.	Aug. 31, 1888	Fees.
District of Columbia	Hugh T. Taggart.	Establish title to Potomac Flats.	Dec. 15, 1886	To be determined by the Attorney-General.
Do	W. H. H. Hart	Collecting forfeited recognisances.	Jan. 5, 1888	15 per cent. of amount collected.
Do	Hugh T. Taggart.	v. Baltimore and Potomac R. R. in matter of Eastern Branch bridge.	Jan. 9, 1888	To be determined by the Attorney-General.
Do	G. S. Prindle	To examine certain bell-buoy patents.	May 22, 1888	To be determined by the Attorney-General, but not to exceed $150.
Idaho	H. W. Hobson	v. Northern Pacific R. R. Co. Montana Improvement Co., *et al.*	Oct. 5, 1887	$5,000 per annum for these and other services.
Do	J. E. Smith	For October term of court at Blackfoot, Idaho.	Oct. 6, 1888	Fees.
Indiana	J. G. McNutt	v. Eleven horses and one jack.	Apr. 12, 1887	To be determined by the Attorney-General.
Do	Solomon Claypool.	Election cases	Jan. 10, 1888	Do.
Illinois, southern	George Edmonds.	v. S. Edmonds, John Noonan, and S. Gassoway, for trespass on an island in the Mississippi River.	June 4, 1888	Do.
Louisiana, western	W. S. Frasee	Timber trespass cases at January term of court at Opelousas.	Jan. 9, 1888	To be determined by the Attorney-General, but not to exceed $15 per day.
Do	M. C. Eistner	do	Dec. 15, 1887	Do.
Do	C. J. Boatner	Timber depredation cases at February term of court at Shreveport.	Feb. 8, 1888	Do.
Massachusetts	G. P. Sanger	William G. Smoot v. J. G. Benton.	Jan. 14, 1887	Do.
Do	G. P. Lowrey	Bell Telephone case.	Jan. 18, 1887	Do.
Do	A. G. Thurman	do	do	Do.
Do	Hunton & Chandler.	do	do	$5,000.
Do	W. C. Strawbridge.	do	do	$1,600.
Do	C. S. Whitman	do	do	$3,000.
Do	John Goode	do	do	$5,000 per annum to January 24, 1888.

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EXHIBIT H.—*Statement of the names of assistants to the United States attorneys, and amount of annual and special compensation, etc.*—Continued.

SPECIAL ASSISTANTS—Continued.

District.	Name.	Employment.	Appointed.	Compensation.
Montana	H. W. Hobson	v. Northern Pacific R. R. and Montana Improvement Co.	Oct. 5, 1887	$5,000 per annum for these and other services.
New York, southern	Elihu Root	v. Ward, Warner & Work.	Dec. 11, 1885	$1,000 and to be determined by the Attorney-General.
Do	C. E. Miller	v. Benj. F. Butler	Apr. 4, 1888	None.
Nebraska	H. W. Hobson	v. Isaac Coe and Levi Carter.	Oct. 5, 1887	$5,000 per annum for these and other services.
Ohio, southern	Henry Hooper	Fidelity Bank case.	Oct. 1, 1887	$150 per month.
Utah	H. W. Hobson	v. The Perpetual Emigrating Fund Co. and Church of Jesus Christ of Latter Day Saints.	Oct. 5, 1887	$5,000 per annum for these and other services.
Washington	do	v. Northern Pacific R. R. Co.	do	Do.
Wyoming	do	v. Isaac Coe and Levi Carter.	do	Do.
Do	J. E. Dixon	December, 1887, term of court at Buffalo, Wyo.	Dec. 2, 1887	Fees.
Do	do	During temporary absence of district attorney.	Jan. 3, 1888	Do.
Do	J. C. Baird	June term, 1888, of court of Johnson County, Wyo.	June 19, 1888	To be determined by the Attorney-General.

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EXHIBIT I.—*Report of the Solicitor of the Treasury.*

DEPARTMENT OF JUSTICE,
OFFICE OF THE SOLICITOR OF THE TREASURY,
Washington, D. C., October 24, 1888.

SIR: I have the honor to transmit herewith seven tabular statements, exhibiting the amounts, character, and results of the litigation under my direction for the fiscal year ending June 30, 1888, shown by the docket entries of this office.

These tables embrace, respectively—

(1) Suits on transcripts of accounts of defaulting public officers, excepting those of the Post-Office Department, adjusted by the accounting officers of the Treasury Department.

(2) Post-office suits, embracing those against officers of the Post-Office Department, and cases of fines, penalties, and forfeitures for violation of postal laws.

(3) Suits on custom-house bonds.

(4) Suits for the recovery of fines, penalties, and forfeitures under the customs revenue and navigation laws.

(5) Suits against collectors of customs and other officers or agents of the Government, excepting internal-revenue officers, for refund of duties, and acts done in line of their official duty.

(6) Suits in which the United States is a party or is interested, not embraced in the other classes.

(7) A general summary or abstract of all the other tables.

An examination of the tables will show that the whole number of suits commenced within the year was 4,300, of which 16 were of class 1, for the recovery of $53,956.56; 334 were of class 2, for the recovery of $37,055.66; 23 were of class 3, for the recovery of $13,109.19; 167 were of class 4, for the recovery of $65,756.15; 1,039 were of class 5, and 2,721 were of class 6, for the recovery of $2,600,990.92, making a total sued for, as reported, of $2,770,868.48.

Of the whole number of suits brought, 1,851 were decided in favor of the United States, 18 were adversely decided, 351 were settled and dismissed, in 8 penalties were remitted by the Secretary of the Treasury, leaving 2,072 still pending.

Of those pending at the commencement of the year, 828 were decided for the United States, 108 were decided adversely, 1,055 were settled and dismissed, and in 10 penalties were remitted by the Secretary of the Treasury.

The entire number of suits decided or otherwise disposed of during the year was 4,229, the whole amount for which judgments were obtained, exclusive of decrees *in rem*, was $480,717.80, and the entire amount collected from all sources was $311,186.38.

The number of cases in which offers of compromise were pending and received during the fiscal year was 146, involving the sum of $3,203,355.58,

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The number of offers accepted was 75, involving the sum of $2,544,171.20; amount accepted $72,359.01.

The number of offers rejected was 39, involving the sum of $253,493.61; amount rejected $13,127.68.

The number of offers pending at the close of the fiscal year was 32, involving the sum of $405,690.77; amount offered in cases pending $16,892.56.

A statement relating to real property by law in charge of this office, acquired and sold during the fiscal year, appears in an exhibit hereto.

Very respectfully,

C. S. CARY,
Solicitor.

The ATTORNEY-GENERAL.

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No. 1.—*Report of suits on Treasury transcripts, other than post-office cases, instituted during the fiscal year ending June 30, 1888, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.								
	Number of suits.	Aggregate sued for.	Aggregate in judgments.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Pending.	Judgments in old suits.	Collections in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Whole number of judgments in favor of the United States.	Whole number of suits disposed of.	Total judgments.	Total collections.
Alabama, middle district										$83.50							$83.50
Arkansas, eastern district										492.67							492.67
Arkansas, western district										615.50							615.50
California, northern district	1	$1,072.98						1	$666.09	2,271.54	1	1	3	1	5	$666.09	2,271.54
Colorado	2	6,007.96						2									
Georgia, northern district	1	496.95						1									
Illinois, northern district									2,515.70	11.71	1		1	1	2	2,515.70	11.71
Illinois, southern district									1,221.20	1,221.20	1			1	1	1,221.20	1,221.20
Indiana	1	366.31		$10.95				1									10.95
Iowa, southern district	1	42.27		67.37			1								1		67.37
Kansas									450.45	559.40	1		1	1	2	450.45	559.40
Kentucky										3,304.95			2		2		3,304.95
Louisiana, eastern district	1	1,568.35						1	1,253.84		1			1	1	1,253.84	
Louisiana, western district	1	1,461.05						1	1,196.29		1			1	1	1,196.29	
Massachusetts										250.00			1		1		250.00
Michigan, eastern district										1,514.96							1,514.96
Minnesota										445.70			2		2		445.70
Mississippi, southern district									457.80	632.80	1		2	1	3	457.80	632.80
Missouri, eastern district									441.30		1			1	1	441.30	
Missouri, western district	1	485.15						1									
Nebraska									1,998.70	3,740.00	2	1		2	3	1,998.70	3,740.00
Nevada										1,500.00							1,500.00
New York, southern district										1,000.00			1		1		1,000.00
New York, eastern district	1	816.29		816.29			1								1		816.29
Ohio, northern district										400.00			2		2		400.00
Oregon												1	1		2		
Pennsylvania, eastern district										4,500.00			3		3		4,500.00
Pennsylvania, western district	1	6,174.94						1									
Rhode Island												1			1		
Tennessee, middle district										150.00							150.00
Virginia, eastern district												1			1		

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No. 1.—*Report of suits on Treasury transcripts, other than post-office cases, instituted during the fiscal year ending June* 30, 1888, *in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto*—Continued.

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.								
	Number of suits.	Aggregate sued for.	Aggregate in judgments.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Pending.	Judgments in old suits.	Collections in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Whole number of judgments in favor of the United States.	Whole number of suits disposed of.	Total judgments.	Total collections.
Wisconsin, western district									$4,420.01	$1,665.67	4	1		4	5	$4,420.01	$1,665.67
Arizona	1	$21,950.37						1		622.06							622.06
Dakota									2,461.05	759.40	2			2	2	2,461.05	759.40
Idaho	1	282.13	$15.42		1									1	1	15.42	
Montana	1	1,707.56						1									
New Mexico	1	11,297.43						1		1,134.91			1		1		1,134.91
Washington									2,698.45	375.00	2		1	2	3	2,698.45	375.00
District of Columbia	1	226.82		100.00			1			749.09			2		3		849.09
Total	16	53,956.56	15.42	994.61	1		3	12	19,780.88	28,000.06	18	6	23	19	51	19,796.80	28,994.67

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No. 2.—*Report of post-office suits instituted during the fiscal year ending June 30, 1888, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of judgments in favor of the United States.	Whole number of suits disposed of.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgments.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Pending.	Judgments in old suits.	Collections in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.				
Alabama, northern district	7	$2,855.28	$233.63	$233.63	2			5						2	2	$233.63	$233.63
Alabama, middle district	2		159.80	159.80	2					$147.68				2	2	159.80	307.48
Arkansas, eastern district	8	964.87	1,469.34	684.55	8					595.45				8	8	1,469.34	1,280.00
Arkansas, western district	2		200.00		2									2	2	200.00	
California, northern district	3	922.38						3		1,161.82							1,161.82
California, southern district	2		1,500.00	500.00	2									2	2	1,500.00	500.00
Colorado	3	971.21						3	$744.47	744.47	1			1	1	744.47	744.47
Connecticut	15		3,051.58	2,220.08	14		1							14	15	3,051.58	2,220.08
Delaware	1	747.05						1	242.65	243.65	1			1	1	242.65	243.65
Florida, northern district	2	350.52	102.00	102.00	1			1		194.07				1	1	102.00	296.07
Florida, southern district	3	753.26						3	372.06	452.20	1			1	1	372.06	452.20
Georgia, northern district	2	303.55	546.00	546.00	1			1	81.38		1			2	2	627.38	546.00
Georgia, southern district	4	1,444.15	208.07	208.07	1			3	842.15	1,054.20	2			3	3	1,050.22	1,262.27
Illinois, northern district	9		1,982.27	1,907.27	9				246.19	246.19	1			10	10	2,228.46	2,153.46
Illinois, southern district	32	1,438.43	3,719.85	1,830.45	29			3		1,219.60			2	29	31	3,719.85	3,050.05
Indiana	9		1,107.54	762.54	9				267.64	257.64	4			13	13	1,375.18	1,020.18
Iowa, southern district	5		435.00	60.00	5					146.54				5	5	435.00	206.54
Kansas	6	353.12	907.44	711.52	5			1	1,460.88	2,309.03	4			9	9	2,368.32	3,020.55
Kentucky	2		310.00		2				2,996.71	1,364.68	5			7	7	3,306.71	1,364.68
Louisiana, eastern district	3	2,709.10	75.00	25.00	2			1	713.64	647.90	2			4	4	788.64	672.90
Louisiana, western district	1	306.51						1	295.41		1			1	1	295.41	
Maine	3		200.00	200.00	3									3	3	200.00	200.00
Maryland									2,705.50	2,605.50	2			2	2	2,705.50	2,605.50
Massachusetts	7	1,483.22	1,168.00	971.00	6			1	900.00	1,400.00	4			10	10	2,068.00	2,371.00
Michigan, eastern district	4	255.50	175.00	175.00	3			1						3	3	175.00	175.00
Michigan, western district	5	636.81	795.00	795.00	4			1						4	4	795.00	795.00
Minnesota	2	115.20	100.00	100.00	1			1						1	1	100.00	100.00
Mississippi, northern district	7	46.42	437.50	77.62	6		1		605.66	740.60	1			7	8	1,043.16	818.22
Mississippi, southern district	3		1,398.95	100.00	3				170.12	172.15	1			4	4	1,569.07	272.15
Missouri, eastern district	8		2,192.63	1,817.63	8					236.14				8	8	2,192.63	2,053.77
Missouri, western district	21	92.39	2,509.27	1,697.14	20			1						20	20	2,509.27	1,697.14
Nebraska	6	617.37	931.44	586.44	5			1						5	5	931.44	586.44
New Hampshire	1		500.00		1									1	1	500.00	

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No. 2.—*Report of post-office suits instituted during the fiscal year ending June* 30, 1888—Continued.

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of judgments in favor of the United States.	Whole number of suits disposed of.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgments.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Pending.	Judgments in old suits.	Collections in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.				
New Jersey	5		$3,500.00		5									5	5	$3,500.00	
New York, northern district	17	$418.61	1,963.11	$725.00	17				$7,015.88	$7,049.45	1			18	18	8,978.99	$7,774.45
New York, southern district	4		850.00	109.85	4				1,331.41	1,447.74	1		1	5	6	2,181.41	1,557.59
New York, eastern district	1	1,483.76						1									
North Carolina, eastern district	5	371.67	615.18	497.90	4			1		25.57				4	4	615.18	523.47
North Carolina, western district	1		10.00		1									1	1	10.00	
Ohio, northern district	17		2,686.18	674.24	17									17	17	2,686.18	674.24
Ohio, southern district	12	26.87	963.86	413.86	11			1	107.02	323.10	1			12	12	1,070.88	736.96
Oregon	4		534.00	110.00	4									4	4	534.00	110.00
Pennsylvania, eastern district	13	500.00	1,108.08	468.08	12	1			255.00	155.00	2			14	15	1,363.08	623.08
Pennsylvania, western district	11	419.63	1,290.14	670.14	11					464.82				11	11	1,290.14	1,134.96
South Carolina	9	3,773.63	4,322.09		7			2	100.00		1			8	8	4,422.09	
Tennessee, eastern district	4	165.09	345.08		2			2		98.06				2	2	345.08	98.06
Tennessee, middle district									43.80	43.80	1			1	1	43.80	43.80
Tennessee, western district	2	419.87	10.00		1			1						1	1	10.00	
Texas, northern district	7	1,761.76	4,127.15	195.95	6			1	5,668.07		1			7	7	9,795.22	195.95
Texas, eastern district	6		550.80	80.80	6									6	6	550.80	80.80
Texas, western district	2		600.00		2									2	2	600.00	
Vermont	1		100.00	100.00	1									1	1	100.00	100.00
Virginia, eastern district	8	2,802.18	1,563.25	552.36	5			3	410.00	250.00	3			8	8	1,973.25	802.36
Virginia, western district									165.57		1			1	1	165.57	
West Virginia	3		500.00	400.00	3				200.00	200.00	1			4	4	700.00	600.00
Wisconsin, eastern district	2		200.00		2									2	2	200.00	
Wisconsin, western district	1		500.00	500.00	1				899.48		3			4	4	1,399.48	500.00
Arizona									190.00	193.89	1			1	1	190.00	193.89
Dakota	1	173.61						1		233.85							233.85
Idaho	2	71.65	3,429.88	71.65	1			1	552.90		1			2	2	3,982.78	71.65
Montana	1	2,789.79						1	91.90		1			1	1	91.90	
New Mexico	4	4,436.49	304.72	304.72	1			3		190.46			1	1	2	304.72	495.18
Utah	2	69.21	150.00		1			1						1	1	150.00	
Washington	1		102.55		1									1	1	102.55	
District of Columbia										105.00							105.00
Total	334	37,055.66	56,741.38	22,345.29	280	1	2	51	22,675.49	26,720.25	50		4	330	337	86,416.87	49,065.54

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No. 3.—*Report of suits on custom-house bonds instituted during the fiscal year ending June 30, 1888, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of judgments for United States during the year.	Whole number of suits disposed of.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Pending.	Judgments in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Collections in old suits.				
Alabama, southern district													$248.29				$248.29
California, northern district												1	244.90		1		244.90
Illinois, northern district	3	$662.71						3					181.06				181.06
Louisiana, eastern district	1	200.00	$200.00		1				$283.40	2		1		3	4	$483.40	
Massachusetts	7	3,704.10						7	102.50	1		1		1	2	102.50	
Minnesota									13.04	1			36.23	1	1	13.04	36.23
New York, southern district	7	7,690.50		$26.00			2	5				2	576.90		4		602.90
Pennsylvania, eastern district	5	851.79						5	107.10	1	1		187.86	1	2	107.10	187.86
Total	23	13,109.19	200.00	26.00	1		2	20	506.04	5	1	5	1,475.24	6	14	706.04	1,501.24

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No. 4.—*Report of suits for fines, penalties, and forfeitures under the customs-revenue and navigation laws, instituted during the fiscal year ending June 30, 1888, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.									In suits brought prior to the fiscal year.						Total judgments in favor of U. S.	Total suits disposed of.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for U. S.	Decided against U. S.	Settled, dismissed, etc.	Remitted.	Pending.	Judgments in old suits.	Collections in old suits.	Decided for U. S.	Decided against U. S.	Settled, dismissed, etc.	Remitted.				
Arkansas, eastern district	1	$50.00					1		1								1		
California, northern district	13	500.00	$1,150.00	$5,289.04	11		1		1	$1,000.00	$52,888.91	1	1			12	14	$2,150.00	$58,177.95
California, southern district	3	19,697.30	100.00	100.00	1				2							1	1	100.00	100.00
Connecticut	2	350.00		64.78			1		1								1		64.78
Florida, northern district	7	60.00		75.00					7										75.00
Florida, southern district	1		50.00	50.00	1											1	1	50.00	50.00
Illinois, northern district	2	400.00	1,000.00	1,000.00	1				1		1,125.00		1			1	2	1,000.00	2,125.00
Illinois, southern district										500.00		1				1	1	500.00	
Indiana	1								1										
Iowa, northern district	1								1										
Iowa, southern district	2			49.95			1		1								1		49.95
Kansas														1			1		
Louisiana, eastern district	2	1,100.00				1	1										2		
Louisiana, western district	1	2,000.00							1					2			2		
Maine	5	178.00	200.00	226.20	2		2		1		50.00			1		2	5	200.00	276.20
Maryland	1		200.00	200.00	1					6,000.00	23.50	3		1		4	5	6,200.00	223.50
Massachusetts	4	1,350.00	50.00	20.00	1			1	2		1,229.52		1	3		1	6	50.00	1,249.52
Michigan, eastern district	1		25.00	25.00	1					2,300.48	2,280.48	7		2		8	10	2,325.48	2,305.48
Michigan, western district	2	30.00							2										
Mississippi, southern district	5	700.00		17.20			1		4								1		17.20
Missouri, eastern district	2	1,000.00		72.00	1				1							1	1		72.00
New Jersey	9	21,955.00		1,758.70	1			4	4		1,101.80				4	1	9		2,860.50
New York, northern district	10		1,200.00	1,150.00	10											10	10	1,200.00	1,150.00
New York, southern district	36	620.00	100.00	4,669.50	21		6		8		5,209.82	2		13	2	23	44	100.00	9,879.32
New York, eastern district	7	11,165.85							7		4,250.00			2	1		3		4,250.00
Ohio, northern district	4	300.00		10.70			2	1	1	100.00	557.10	1	1		3	1	8	100.00	567.80
Ohio, southern district	1			234.55			1			1,000.00		1				1	2	1,000.00	234.55
Oregon	3	1,500.00	150.00	1,435.55	2			1						1		2	4	150.00	1,435.55
Pennsylvania, eastern district	4	700.00	600.00	12.00	1			1	2							1	2	600.00	12.00
Pennsylvania, western district	1	500.00							1										
Tennessee, western district														1			1		
Texas, western district	3	500.00	4,045.00	10.00	6				2	5.00	10.00	1	1			7	8	4,050.00	20.00
Wisconsin, western district	1								1										
Alaska	17	1,160.00			2				15		151.02					2	2		151.02
Arizona	2		376.00	376.00	2						100.00					2	2	376.00	476.00
New Mexico											619.00								619.00
Washington	14		625.00	4,568.08	14					100.00	3,881.09	2	1			16	17	725.00	8,449.17
Total	167	65,756.15	9,871.00	21,414.25	79	1	17	8	62	11,005.48	73,477.24	19	6	27	10	98	167	20,876.48	94,891.49

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No. 5.—*Report of suits against collectors of customs and other officers, instituted during the fiscal year ending June 30, 1888, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.				In suits brought prior to the fiscal year.			Whole number of suits disposed of.	Whole number of judgments in favor of United States during the year.
	Number of suits.	Decided for United States.	Settled, discontinued, etc.	Pending.	Decided for United States.	Decided against United States.	Settled, dismissed, etc.		
California, northern	4	.....	.....	4	.....	1	.....	1	.....
Illinois, northern	29	.....	.....	29	5	5	1	11	5
Louisiana, eastern	2	.....	.....	2	.....	1	.....	1	.....
Massachusetts	12	.....	.....	12	.....	1	13	14	.....
Maryland	4	.....	.....	4	.....	4	.....	4	.....
New York, eastern	1	.....	.....	1	.....	.....	.....	.....	.....
New York, southern	896	4	16	876	14	7	582	624	18
Pennsylvania, eastern	90	.....	4	86	.....	5	6	15	.....
Wisconsin, eastern	1	.....	.....	1	.....	.....	.....	.....	.....
Total	1,039	4	20	1,015	19	24	603	670	23

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No. 6.—*Report of miscellaneous suits instituted during the fiscal year ending June 30, 1888, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of judgments in favor of the United States.	Whole number of suits disposed of.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Pending.	Judgments in old suits.	Collections in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.				
Alabama, northern district	187	$31,450.00	$7,930.00	.....	63	.....	28	96	$6,401.00	$1,361.01	39	.....	15	102	145	$14,331.00	$1,361.01
Alabama, middle district	167	15,500.00	7,913.75	.....	90	.....	3	74	1,203.00	2.00	13	.....	1	103	107	9,116.75	2.00
Alabama, southern district	227	15,100.00	5,576.75	$312.32	188	.....	35	4	14,784.90	723.76	167	.....	33	355	423	20,361.65	1,036.08
Arkansas, eastern district	10	23,438.39	870.00	270.25	7	.....	.....	3	592.92	364.42	1	.....	.....	8	8	1,462.92	634.67
Arkansas, western district	174	20,158.38	11,357.00	806.63	143	1	14	16	1,065.00	1,101.09	15	.....	18	158	191	12,422.00	1,907.72
California, northern district	28	290,405.05	5,650.00	100.00	8	8	.....	17	3,775.00	2,078.90	10	8	1	18	30	9,425.00	2,178.90
California, southern district	36	29,262.50	1,697.00	1,794.37	25	.....	1	10	.....	.....	.....	.....	.....	25	26	1,697.00	1,794.37
Colorado	99	326,430.47	6,723.84	6,303.32	8	.....	6	85	3,763.45	1,041.67	8	10	3	16	35	10,487.29	7,344.99
Connecticut	5	.....	54.00	316.88	5	.....	.....	.....	.....	156.93	.....	.....	1	5	6	54.00	473.81
Florida, northern district	4	3,355.00	190.60	115.60	3	.....	1	.....	50.00	265.00	2	.....	.....	5	6	240.60	380.60
Florida, southern district	8	90.00	692.96	592.96	8	.....	.....	.....	150.00	620.26	1	.....	.....	9	9	842.96	1,213.22
Georgia, northern district	96	14,600.00	500.00	44.25	1	.....	22	73	8,500.00	404.94	32	2	36	33	93	9,000.00	449.19
Georgia, southern district	1	.....	1.00	.....	1	.....	.....	.....	1,000.00	.....	3	.....	2	4	6	1,001.00	.....
Illinois, northern district	3	.....	502.00	.....	3	.....	.....	.....	1.00	.....	1	.....	.....	4	4	503.00	.....
Illinois, southern district	15	40,000.00	1,060.00	114.75	13	.....	.....	2	50.00	1,506.52	1	.....	2	14	16	1,110.00	1,621.27
Indiana	22	683.73	2,045.00	414.27	19	.....	3	.....	345.00	885.50	5	.....	.....	24	27	2,390.00	1,299.77
Iowa, northern district	2	.....	501.00	.....	2	.....	.....	.....	10.00	.....	1	.....	.....	3	3	511.00	.....
Iowa, southern district	5	600.00	110.00	.....	2	.....	2	1	.....	63.81	.....	.....	.....	2	4	110.00	63.81
Kansas	51	7,222.50	1,180.30	112.80	25	.....	3	23	11,844.81	60.47	21	16	2	46	67	13,025.11	173.27
Kentucky	8	2,000.00	1,520.00	15.76	5	.....	3	.....	1,640.00	.....	8	.....	10	13	26	3,160.00	15.76
Louisiana, eastern district	15	22,988.93	6,000.00	.....	4	.....	1	10	4,468.20	681.75	12	.....	.....	16	17	10,468.20	681.75
Louisiana, western district	1	516.31	.....	.....	.....	.....	.....	1	1.00	.....	1	.....	.....	1	1	1.00	.....
Maine	22	1,106.67	2,473.00	400.00	18	.....	1	3	.....	.....	.....	.....	1	18	20	2,473.00	400.00
Maryland	7	.....	352.00	630.32	6	.....	1	.....	10.00	10.00	1	.....	.....	7	8	362.00	640.32
Massachusetts	100	69,022.00	368.00	1,728.46	26	.....	10	64	3,494.12	1,535.66	6	8	6	32	56	3,862.12	3,264.12
Michigan, eastern district	8	10,075.00	1,700.00	1,693.10	8	.....	.....	.....	838.75	581.94	8	2	.....	16	18	2,538.75	1,675.04
Michigan, western district	34	30,283.59	10,959.54	8,242.29	18	.....	.....	16	5,321.17	4,607.31	11	.....	1	29	30	16,280.71	12,849.60
Minnesota	55	17,212.17	2,389.00	1,295.87	27	.....	.....	28	1,982.21	3,104.67	14	.....	8	41	49	4,371.21	4,400.54
Mississippi, northern district	17	8,350.00	1,010.00	.....	2	.....	5	10	2,000.00	.....	2	.....	2	4	11	3,010.00	.....

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Mississippi, southern district	78	7,819.13	3,875.00	788.90	62		1	15	180.26	1,328.83	1		3	63	67	9,055.26	2,177.73
Missouri, eastern district	14		2,064.45		14				2,610.00	654.68	13			27	27	4,674.45	654.68
Missouri, western district	182	547.66	7,874.69	1,484.92	116		11	5	700.98	1,553.92	5		17	121	149	8,575.67	3,038.84
Nebraska	11		185.00	56.00	9			2	3.00	605.12	4			13	13	188.00	661.12
Nevada	4		900.00		4									4	4	900.00	
New Hampshire	1	8,836.45	4,066.63		1				687.60		1		1	2	2	4,754.23	
New Jersey	11		5,085.00		11									11	11	5,085.00	
New York, northern district	27	1,000.00	1,395.00	285.00	26			1	30.00	30.00	1			27	27	1,425.00	315.00
New York, southern district	58	31,712.47	1,894.16	5,283.20	12		19	27	1,650.40	4,765.45	3	1	14	15	49	3,544.56	10,048.65
New York, eastern district	9	605.40	5.00	4.30	5		1	3				5		5	11	5.00	4.30
North Carolina, eastern district	6	750.00	250.00	22.05	1		2	3	10.00	44.75	1		4	2	8	260.00	66.80
North Carolina, western district	164	31,170.00	10,710.00	140.12	60		29	75	15,575.00	158.08	79		24	199	202	26,285.00	298.20
Ohio, northern district	15	100.00	5,900.00		15				600.00		6			21	21	6,500.00	
Ohio, southern district	11	1,954.87	620.00		7			4	100.00	3.81	2			9	9	720.00	3.81
Oregon	92	26,361.00	1,593.00	977.00	85	3		4	2,716.22	5,072.45	10	5		95	103	4,309.22	6,049.45
Pennsylvania, eastern district	20	2,339.76	2,010.00	180.66	16	2	2					3		16	23	2,010.00	180.66
Pennsylvania, western district	19	23,679.54	440.00	252.93	13			6						13	13	440.00	252.93
South Carolina	12		1,247.00		12									12	12	1,247.00	
Tennessee, eastern district	23	8,250.00	2,325.00	213.75	6		11	6	4,025.00	622.28	11		12	17	40	6,350.00	836.03
Tennessee, middle district	81	33,550.00	10,650.00		30		23	28	11,941.77	20,616.86	31		23	61	107	22,591.77	20,616.86
Tennessee, western district	68	4,275.00	50.00	96.00	2		39	27	3,825.00		13		10	15	64	3,875.00	96.00
Texas, northern district	21	7,743.00	6,717.00	95.10	15		4	2	3,500.00	1,189.55	5			20	24	10,217.00	1,284.65
Texas, eastern district	13	17,525.40	290.00	44.70	5			8						5	5	290.00	44.70
Texas, western district	13	7,657.00	155.00	65.00	4		2	7	780.00	93.45	4			8	10	935.00	158.45
Vermont	3	1,415.73	200.00		1			2	100.00	100.00	1			2	2	300.00	100.00
Virginia, eastern district	1		100.00		1									1	1	100.00	
Virginia, western district	42	7,450.00	1,405.00		5		17	20	5,400.00	2,033.95	15		108	20	145	6,805.00	2,033.95
West Virginia	4		1,075.00	250.00	4				175.00	20.00	3			7	7	1,250.00	270.00
Wisconsin, eastern district	19	4,550.00	1,514.25	1,268.07	17			2	829.75	766.44	8		2	25	27	2,344.00	2,034.51
Wisconsin, western district	15	23,376.71	2,276.34	1,510.19	10			5	1,730.14	1,953.06	4	1	5	14	20	4,006.48	3,463.25
Alaska	3						1	2							1		
Arizona	18	592,298.48	100.00	100.00	1		1	16	750.00	1,022.95	5			6	7	850.00	1,122.95
Dakota	5	4,912.59	100.00	111.60	1		1	3	7,244.47	3,247.58	5	1		6	8	7,344.47	3,359.18
Idaho	23	39,441.00	2,703.00	350.00	17			6	2,862.82	2,227.81	6	1	1	23	25	5,565.82	2,577.81
Montana	33	80,057.41	6,393.41	320.67	23	4		6		1,638.94	1	2	2	24	32	6,393.41	1,959.61
New Mexico	77	530,183.62	1,000.00	39.84	1		2	74		220.16			6	1	9	1,000.00	260.00
Utah	128	2,437.66	16,765.00	7,023.45	127			1	12,715.00	13,741.45	84		2	211	213	29,480.00	20,764.90
Washington	37	123,740.35	2,212.00	1,615.15	19	1	2	15	5,765.50	1,850.04	10	3		29	35	7,977.50	3,465.19
Wyoming	2					2			650.00		2	3	3	2	10	650.00	
District of Columbia	1	400.00						1		2,671.42			4		4		2,671.42
Total	2,721	2,600,990.92	192,472.67	47,282.80	1,486	16	307	912	160,449.44	89,450.64	717	71	393	2,209	2,990	352,922.11	136,733.44

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No. 7.—*Statistical summary of business arising from suits, etc, in which the United States fiscal year ending*

	Judicial districts.	In suits brought during the fiscal year ending June 30, 1888.								
		Suits on Treasury transcripts.		Post-office suits.		Suits on custom-house bonds.		Suits for fines, penalties and forfeitures under customs revenue laws, etc.		Suits against collectors of customs and agents or officers of the United States.
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	
1	Alabama, northern			7	$2,855.28					
2	Alabama, middle			2						
3	Alabama, southern									
4	Arkansas, eastern			8	964.87			1	$50.00	
5	Arkansas, western			2						
6	California, northern	1	$1,072.98	3	922.38			13	500.00	4
7	California, southern			2				3	19,697.30	
8	Colorado	2	6,007.96	3	971.21					
9	Connecticut			15				2	350.00	
10	Delaware			1	747.05					
11	Florida, northern			2	350.52			7	60.00	
12	Florida, southern			3	753.26			1		
13	Georgia, northern	1	496.95	2	308.55					
14	Georgia, southern			4	1,444.15					
15	Illinois, northern			9		3	$662.71	2	400.00	29
16	Illinois, southern			32	1,438.43					
17	Indiana	1	366.31	9				1		
18	Iowa, northern							1		
19	Iowa, southern	1	42.27	5				2		
20	Kansas			6	353.12					
21	Kentucky			2						
22	Louisiana, eastern	1	1,568.35	3	2,769.10	1	209.00	2	1,100.00	2
23	Louisiana, western	1	1,461.05	1	306.51			1	2,000.00	
24	Maine			3				5	178.00	
25	Maryland							1		4
26	Massachusetts			7	1,483.22	7	3,704.10	4	1,250.00	12
27	Michigan, eastern			4	255.60			1		
28	Michigan, western			5	636.81			2	30.00	
29	Minnesota			2	115.20					
30	Mississippi, northern			7	46.42					
31	Mississippi, southern			3				5	700.00	
32	Missouri, eastern			8				2	1,000.00	
33	Missouri, western	1	485.15	21	92.39					
34	Nebraska			6	617.37					
35	Nevada									
36	New Hampshire			1						
37	New Jersey			5				9	21,955.00	
38	New York, northern			17	418.61			10		
39	New York, southern			4		7	7,690.59	30	620.00	886
40	New York, eastern	1	816.29	1	1,483.76			7	11,165.85	1
41	North Carolina, e'n			5	371.67					
42	North Carolina, w'n			1						
43	Ohio, northern			17				4	300.00	
44	Ohio, southern			12	26.87			1		
45	Oregon			4				3	1,500.00	
46	Pennsylvania, eastern			13	500.00	5	851.79	4	700.00	90
47	Pennsylvania, western	1	6,174.94	11	419.03			1	500.00	
48	South Carolina			9	3,779.63					
49	Tennessee, eastern			4	165.60					
50	Tennessee, middle									
51	Tennessee, western			2	419.87					
52	Texas, northern			7	1,761.76					
53	Texas, eastern			6						
54	Texas, western			2				8	500.00	
55	Vermont			1						
56	Virginia, eastern			8	2,802.18					
57	Virginia, western									
58	West Virginia			3						
59	Wisconsin, eastern			2						1
60	Wisconsin, western			1				1		
61	Alaska							17	1,100.00	
62	Arizona	1	21,950.37					2		
63	Dakota			1	173.61					
64	Idaho	1	282.13	2	71.65					
65	Montana	1	1,707.56	1	2,789.79					
66	New Mexico	1	11,297.43	4	4,436.49					
67	Utah			2	69.21					
68	Washington			1				14		
69	Wyoming									
70	District of Columbia	1	226.82							
	Total	16	53,956.56	334	37,055.66	23	13,109.19	167	65,756.15	1,039

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is a party or has an interest, under charge of the Solicitor of the Treasury, during the June 30, 1888.

In suits brought during the fiscal year ending June 30, 1888.											
Miscellaneous suits.		Total amount reported sued for.	Total amount reported in judgment in favor of the United States.	Total amount reported collected.	Decided for the United States.	Decided against United States.	Settled, dismissed, etc.	Remitted.	Pending.	Total number of suits commenced.	
No.	Amount.										
187	$31,450.00	$34,305.28	$8,163.63	$233.63	65	.....	28	.....	101	194	1
167	15,500.00	15,500.00	8,073.55	159.80	92	.....	3	.....	74	169	2
227	15,100.00	15,100.00	5,576.75	312.32	188	.....	35	.....	4	227	3
10	23,438.39	24,453.26	2,339.34	954.80	15	.....	1	.....	3	19	4
174	20,158.38	20,158.38	11,557.00	806.63	145	1	14	.....	16	176	5
28	290,405.05	292,900.41	6,800.00	5,389.04	19	3	1	.....	26	49	6
36	29,262.50	48,959.80	3,297.00	2,394.37	28	.....	1	.....	12	41	7
99	326,430.47	333,409.64	6,723.84	6,303.32	8	.....	6	.....	90	104	8
5	.....	350.00	3,105.58	2,601.74	19	.....	2	.....	1	22	9
.....	.....	747.05	.....	.....	.....	.....	.....	.....	1	1	10
4	3,355.00	3,765.52	292.60	292.60	4	.....	1	.....	8	13	11
8	90.00	843.26	742.96	642.96	9	.....	.....	.....	3	12	12
96	14,600.00	15,400.50	1,046.00	590.25	2	.....	22	.....	75	99	13
1	.....	1,444.15	209.07	208.07	2	.....	.....	.....	3	5	14
3	.....	1,662.71	3,484.27	2,907.27	13	.....	.....	.....	33	46	15
15	40,000.00	41,438.43	4,779.85	1,945.20	42	.....	.....	.....	5	47	16
22	683.73	1,050.04	3,152.54	1,187.76	28	.....	3	.....	2	33	17
2	.....	.....	501.00	.....	2	.....	.....	.....	1	3	18
5	600.00	642.27	545.00	177.32	7	.....	4	.....	2	13	19
51	7,222.50	7,575.62	2,087.74	824.32	30	.....	3	.....	24	57	20
8	2,000.00	2,000.00	1,830.00	15.76	7	.....	3	.....	.....	10	21
15	22,988.93	28,566.38	6,275.00	25.00	7	1	2	.....	14	24	22
1	516.31	4,283.87	.....	.....	.....	.....	.....	.....	4	4	23
22	1,106.67	1,284.67	2,873.00	826.20	23	.....	3	.....	4	30	24
7	.....	.....	552.00	830.32	7	.....	1	.....	4	12	25
106	69,022.00	75,559.32	1,586.00	2,719.46	33	.....	10	1	86	130	26
8	10,075.00	10,330.60	1,900.00	1,293.10	12	.....	.....	.....	1	13	27
34	30,283.59	30,950.40	11,754.54	9,087.29	22	.....	.....	.....	19	41	28
55	17,212.17	17,327.37	2,489.00	1,395.87	28	.....	.....	.....	29	57	29
17	8,350.00	8,396.42	1,447.50	77.62	8	.....	6	.....	10	24	30
78	7,819.13	8,519.13	10,273.95	906.10	65	.....	2	.....	19	86	31
14	.....	1,000.00	4,257.08	1,889.63	23	.....	.....	.....	1	24	32
132	547.66	1,125.20	10,383.96	3,182.06	136	.....	11	.....	7	154	33
11	.....	617.37	1,116.44	642.44	14	.....	.....	.....	3	17	34
4	.....	.....	900.00	.....	4	.....	.....	.....	.....	4	35
1	3,836.45	3,836.45	4,566.63	.....	2	.....	.....	.....	.....	2	36
11	.....	21,955.00	8,585.00	1,758.70	17	.....	.....	4	4	25	37
27	1,000.00	1,418.61	4,558.11	2,160.00	53	.....	.....	.....	1	54	38
58	31,712.47	40,023.06	2,844.16	10,088.55	41	.....	43	.....	911	995	39
9	605.40	14,071.30	5.00	820.59	5	.....	2	.....	12	19	40
6	750.00	1,121.67	865.18	519.95	5	.....	2	.....	4	11	41
164	31,170.00	31,170.00	10,720.00	140.12	61	.....	29	.....	75	165	42
15	100.60	400.00	8,586.18	684.94	32	.....	2	1	1	36	43
11	1,954.87	1,981.74	1,583.86	648.41	18	.....	1	.....	5	24	44
92	26,361.00	27,861.00	2,277.00	2,522.55	91	3	.....	1	4	99	45
20	2,339.76	4,391.55	3,718.08	660.74	29	3	6	1	93	132	46
19	23,679.54	30,773.51	1,730.14	923.07	24	.....	.....	.....	8	32	47
12	.....	3,779.63	5,569.09	.....	19	.....	.....	.....	2	21	48
22	8,250.00	8,415.09	2,679.08	213.75	8	.....	11	.....	8	27	49
81	33,550.00	33,550.00	10,650.00	.....	30	.....	23	.....	28	81	50
68	4,275.00	4,694.87	60.00	96.00	3	.....	39	.....	28	70	51
21	7,743.00	9,504.76	10,844.15	291.05	21	.....	4	.....	3	28	52
13	17,525.40	17,525.40	840.80	125.50	11	.....	.....	.....	8	19	53
13	7,657.00	8,157.00	4,800.00	75.00	12	.....	2	.....	9	23	54
3	1,415.73	1,415.73	300.00	100.00	2	.....	.....	.....	2	4	55
1	.....	2,802.18	1,663.25	552.36	6	.....	.....	.....	3	9	56
42	7,450.00	7,450.00	1,405.00	.....	5	.....	17	.....	20	42	57
4	.....	.....	1,575.00	650.00	7	.....	.....	.....	.....	7	58
19	4,550.00	4,550.00	1,714.25	1,268.07	19	.....	.....	.....	3	22	59
15	23,376.71	23,376.71	2,776.34	2,010.19	11	.....	.....	.....	6	17	60
3	.....	1,100.00	.....	.....	2	.....	1	.....	17	20	61
18	592,298.48	614,248.85	476.00	476.00	3	.....	1	.....	17	21	62
5	4,912.59	5,086.20	100.00	111.60	1	.....	1	.....	4	6	63
23	39,441.00	39,794.78	6,148.30	421.65	19	.....	.....	.....	7	26	64
33	80,057.41	84,554.76	6,398.41	320.67	23	4	.....	.....	8	35	65
77	530,183.62	545,917.54	1,304.72	344.56	2	.....	2	.....	78	82	66
128	2,437.66	2,506.87	16,915.00	7,023.45	128	.....	.....	.....	2	130	67
37	123,740.35	123,740.35	2,939.55	6,183.23	34	1	2	.....	15	52	68
2	.....	.....	.....	.....	.....	2	.....	.....	.....	2	69
1	400.00	626.82	.....	100.00	.....	.....	1	.....	1	2	70
2,721	2,600,990.92	2,770,868.48	259,300.47	92,062.95	1,851	18	351	8	2,072	4,300	

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No. 7.—*Statistical summary of business arising from suits, etc.*—Continued.

Judicial districts.	In suits brought prior to the fiscal year ended June 30, 1888.						Total number of judgments rendered in favor of the United States during the year.	Total number of suits disposed of.	Whole amount of judgments rendered in favor of the United States.	Whole amount of collections from all sources.
	Amount of judgments reported in all old suits this year.	Amount reported collected in all old suits this year.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Remitted.				
Alabama, northern	$6,401.00	$1,361.01	39	...	15	...	104	147	$14,564.63	$1,594.64
Alabama, middle	1,203.00	233.18	13	...	1	...	105	109	9,276.55	392.98
Alabama, southern	14,784.90	972.05	167	..	33	...	355	423	20,361.65	1,284.37
Arkansas, eastern	592.92	1,452.54	1	...	...	...	16	17	2,932.26	2,407.34
Arkansas, western	1,065.00	1,716.59	15	...	18	...	160	193	12,622.00	2,523.22
California, northern	5,441.09	58,646.07	12	11	5	...	31	51	12,241.09	64,035.11
California, southern	...	...	...	...	...	...	28	29	3,297.00	2,394.37
Colorado	4,507.92	1,786.14	9	10	3	...	17	36	11,231.76	8,098.46
Connecticut	...	156.93	...	...	1	...	19	22	3,105.58	2,758.67
Delaware	242.65	243.65	1	...	...	...	1	1	242.65	243.65
Florida, northern	50.00	459.07	2	...	...	...	6	7	342.60	751.67
Florida, southern	522.06	1,072.46	2	...	...	...	11	11	1,265.02	1,715.42
Georgia, northern	8,581.38	404.94	33	2	36	...	35	95	9,627.38	995.19
Georgia, southern	1,842.15	1,054.20	5	...	2	...	7	9	2,051.22	1,262.27
Illinois, northern	2,762.89	1,563.90	8	6	2	...	21	29	6,247.16	4,471.23
Illinois, southern	1,771.20	3,947.32	3	...	4	...	45	49	6,551.05	5,892.52
Indiana	612.64	1,143.14	9	...	...	...	37	40	3,765.18	2,330.90
Iowa, northern	10.00	...	1	...	...	...	3	3	511.00	...
Iowa, southern	...	210.35	...	...	...	...	7	11	545.00	387.67
Kansas	13,756.14	2,928.90	26	16	4	...	56	79	15,843.88	3,753.22
Kentucky	4,636.71	4,669.63	13	...	12	...	20	35	6,406.71	4,685.39
Louisiana, eastern	6,719.08	1,329.65	17	1	1	...	24	29	12,994.08	1,354.65
Louisiana, western	1,492.70	...	3	...	2	...	3	5	1,492.70	...
Maine	...	50.00	...	..	2	...	23	28	2,873.00	876.20
Maryland	8,715.50	2,639.00	6	4	1	...	13	19	9,207.50	3,469.82
Massachusetts	4,496.62	4,415.18	11	10	24	..	44	89	6,082.62	7,134.64
Michigan, eastern	3,139.28	4,377.38	15	2	2	...	27	31	5,039.23	5,670.48
Michigan, western	5,321.17	4,607.31	11	...	1	...	33	34	17,075.71	13,644.60
Minnesota	1,995.25	3,586.60	15	...	10	...	43	53	4,484.25	4,982.47
Mississippi, northern	2,605.66	740.60	3	...	2	...	11	19	4,053.16	818.22
Mississippi, southern	808.18	2,193.78	3	...	5	...	68	75	11,082.13	3,099.88
Missouri, eastern	3,051.30	890.82	14	...	...	...	37	37	7,308.38	2,789.45
Missouri, western	700.98	1,553.92	5	...	17	...	141	169	11,084.94	4,735.98
Nebraska	2,001.70	4,345.12	6	1	...	...	20	21	3,118.14	4,967.56
Nevada	...	1,500.00	...	...	...	...	4	4	900.00	1,500.00
New Hampshire	687.60	...	1	...	1	...	3	4	5,254.23	...
New Jersey	...	1,101.80	...	..	...	4	17	25	8,585.00	2,869.50
New York, northern	7,045.88	7,079.45	2	...	...	...	55	55	11,603.99	9,239.45
New York, southern	2,981.81	12,999.91	20	8	614	2	61	728	5,825.97	23,088.46
New York, eastern	...	4,250.00	...	5	2	1	5	15	5.00	5,070.59
North Carolina, eastern	10.00	70.32	1	...	4	...	6	12	875.18	590.27
North Carolina, western	15,575.00	158.08	79	...	34	...	140	203	26,295.00	288.20
Ohio, northern	700.00	957.10	7	1	2	3	39	48	9,286.18	1,642.04
Ohio, southern	1,207.02	326.91	4	...	...	...	22	23	2,790.88	975.32
Oregon	2,716.22	5,072.45	10	6	2	...	101	113	4,993.22	7,595.00
Pennsylvania, eastern	362.10	4,842.86	3	9	9	...	32	60	4,080.18	5,503.60
Pennsylvania, western	...	464.82	...	...	...	...	24	24	1,730.14	1,387.89
Rhode Island	...	...	...	1	...	...	...	1	...	...
South Carolina	100.00	...	1	...	...	...	20	20	5,669.09	...
Tennessee, eastern	4,025.00	720.34	11	...	12	...	19	42	6,695.08	934.60
Tennessee, middle	11,985.57	20,810.66	32	...	23	...	62	108	22,635.57	20,810.66
Tennessee, western	3,825.00	...	13	...	11	...	16	66	3,835.00	96.00
Texas, northern	9,168.07	1,189.55	6	...	...	...	27	31	20,012.22	1,480.00
Texas, eastern	...	...	...	...	...	...	11	11	840.80	125.50
Texas, western	785.00	103.45	5	1	...	...	17	20	5,585.00	178.45
Vermont	100.00	100.00	1	...	...	...	3	3	400.00	200.00
Virginia, eastern	410.00	250.00	3	1	...	...	9	10	2,073.25	862.36
Virginia, western	5,565.57	2,032.95	16	...	108	...	21	146	6,970.57	2,033.95
West Virginia	375.00	220.00	4	...	...	...	11	11	1,950.00	270.00
Wisconsin, eastern	829.75	766.44	8	...	2	...	27	29	2,544.00	2,004.51
Wisconsin, western	7,049.63	3,618.73	11	2	5	...	22	29	9,825.97	5,[illegible]
Alaska	...	151.02	...	...	...	...	2	3	...	151.02
Arizona	940.00	1,938.90	6	...	...	...	9	10	1,416.00	2,414.90
Dakota	9,705.52	4,240.83	7	1	...	...	8	10	9,805.52	4,[illegible]

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No. 7.—*Statistical summary of business arising from suits, etc.*—Continued.

Judicial districts.	In suits brought prior to the fiscal year ended June 30, 1888.						Total number of judgments rendered in favor of the United States during the year.	Total number of suits disposed of.	Whole amount of judgments rendered in favor of the United States.	Whole amount of collections from all sources.
	Amount of judgments reported in all old suits this year.	Amount reported collected in all old suits this year.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Remitted.				
Idaho	$2,415.72	$2,227.81	7	1	1	...	26	28	$9,564.02	$2,640.46
Montana	91.90	1,638.94	2	2	2	...	25	33	6,485.31	1,959.61
New Mexico	.....	2,164.53	...	...	8	..	2	12	1,304.72	2,509.09
Utah	12,715.00	13,741.45	84	...	2	...	212	214	29,630.00	20,764.90
Washington	8,563.95	6,106.13	14	4	1	...	48	56	11,503.50	12,289.36
Wyoming	650.00	.....	2	3	3	...	2	10	650.00	.....
District of Columbia	.....	3,525.51	...	...	6	...	.....	7	.....	3,625.51
Total	221,417.33	219,123.43	828	108	1,055	10	2,679	4,229	480,717.80	311,186.38

No. 8.—*Statement showing the number of suits in which the United States was a party or had an interest, commenced in each year from the establishment of the office of the Solicitor of the Treasury to June 30, 1888; also the aggregate amount claimed in said suits, together with the aggregate sums collected in each of said years.*

Years.	No.	Amount claimed.	Amount collected.	Years.	No.	Amount claimed.	Amount collected.
1830	403			1861	529	$44,279.16	$343,346.46
1831	465			1862	1,072	1,463,229.55	461,438.87
1832	615			1863	2,051	1,066,939.05	a2,997,709.45
1833	457			1864	2,604	856,644.34	b7,985,532.91
1834	447			1865	2,348	2,199,527.35	c9,558,621.42
1835	282			1866	4,672	d8,066,629.65	e4,577,363.76
1836	430			1867	3,873	f13,582,619.22	2,629,696.69
1837	4,576			1868	2,204	10,970,147.59	644,517.42
1838	1,089			1869	2,169	10,087,346.98	719,795.24
1839	1,319	$25,494,359.00	$6,210,720.93	1870	1,868	5,367,007.44	477,025.37
1840	804			1871	2,116	12,604,601.01	1,289,920.06
1841	418			1872	1,854	8,567,185.11	1,000,432.41
1842	614			1873	2,715	7,758,168.59	778,252.17
1843	387			1874	2,986	10,117,653.50	1,113,112.39
1844	421			1875	2,734	10,160,212.91	621,950.18
1845	447			1876	2,339	7,001,358.77	868,198.41
1846	364			1877	1,874	g14,073,031.17	2,052,973.58
1847	250			1878	2,326	2,340,811.35	364,537.49
1848	155			1879	2,060	3,755,831.39	608,032.02
1849	102	277,310.26	4,766.04	1880	2,399	1,566,307.86	448,871.41
1850	91	229,583.59	29,987.30	1881	2,716	1,366,758.73	875,564.48
1851	352	131,397.87	48,002.52	1882	2,941	1,625,107.21	488,995.53
1852	437	290,281.18	14,345.97	1883	2,703	1,947,573.13	1,324,529.92
1853	84	211,193.16	28,112.41	1884	3,216	1,654,303.86	356,207.23
1854	586	667,560.56	351,235.59	1885	2,903	3,235,889.47	932,682.14
1855	918	705,745.68	436,722.17	1886	3,941	6,809,290.45	380,509.71
1856	947	1,271,040.35	517,404.64	1887	3,575	3,594,250.85	603,627.47
1857	520	1,130,979.78	748,532.67	1888	4,300	2,770,868.48	311,186.38
1858	726	2,054,092.11	398,064.09				
1859	744	916,492.84	1,246,805.71	Total	92,894	189,185,306.41	55,275,121.58
1860	760	751,704.86	434,201.32				

a $2,665,276.01 of this collection were in prize and confiscation cases.
b $7,700,412.60 of this collection were in prize and confiscation cases.
c $9,055,867.41 of this collection were in prize and confiscation cases.
d $1,416,232.42 of this amount were in internal-revenue cases, since 1867 under control, by law, of the Commissioner of Internal Revenue.
e $2,440,860.12 of this collection were in prize and confiscation cases.
f $4 513,806.44 of this amount were in internal-revenue cases, since 1867 under control, by law, of the Commissioner of Internal Revenue.
g $10,876,600 of this amount involved in six suits against the Kansas Pacific Railroad Company to recover moneys illegally obtained from the United States.

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Statement of real property in charge of the Solicitor of the Treasury, acquired in the collection of debts due the United States, during the fiscal year ended June 30, 1888.

When acquired.	From whom acquired.	Description.	Where situated.
Sept. 28, 1887.	Henry Hodge.....	A tract of 81 acres of land on the waters of Robertson's Creek.	Rutherford Co., N. C.
Feb. 20, 1888	W. J. Smith.....	Lot 1, in block 17, of Butler's addition to the city of Memphis.	Shelby Co., Tenn.

Statement of real property in charge of the Solicitor of the Treasury, sold under the provisions of section 3749, *Revised Statutes, during the fiscal year ended June* 30, 1888.

When and from whom acquired.	Description.	When and to whom sold.	Amount sold for.
July 13, 1882; D. M. Ralston.	Land lots 259, 260, and 281, in eighth district, second section, Fannin Co., Ga.	Oct. 28, 1887; J. H. Witzel and J. W. Gilliam.	$175
Sept. 12, 1885; William L. Shaw.	Lots 1 and 2, block 127, in Railroad addition to town of Centralia, Marion Co., Ill.	Sept. 17, 1887; Mrs. H. C. Shaw.	615

Statement of real property heretofore reported as belonging to the United States, the title to which has been found, on examination, to be invalid.

When and from whom reported acquired.	Description.	Where situated.
Sept. 12, 1885; Thomas K. Miller.	NE. ¼ of NW. ¼ of Sec. 9, T. 6 N., R. 14 W.....	Jasper Co., Ill.

Statement of real property in charge of the Solicitor of the Treasury, the title to which has been relinquished, as stated below.

When and from whom acquired.	Description.	To whom and by what authority interest of United States relinquished.
July 15, 1882; J. J. Goss	Land lots 278, 279, 280, 298, and 299, in eighteenth district, third section, Polk Co., Ga.	Title released by act of Congress approved April 10, 1888.
Jan. 10, 1887; W. H. Bolton and wife.	Lots 6, 7, 8, 10, 11, 12, 13, 14, and 15, in block 6, in Clark, Martin & Layton's subdivision of S. ½ of N. ½ of SW. ¼ of Sec. 14, T. 38 N., R. 14 E., in the city of Chicago, Ill.	Sold October 13, 1887, by F. H. Marsh, trustee, to E. F. Bayley, for $8,250.

Seventeen suits, involving the title to about 3,200 acres of land, by law in charge of this office, are pending in several of the States.

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EXHIBIT K.—*Report of the Librarian.*

DEPARTMENT OF JUSTICE,
Washington, November 1, 1888.

SIR: I have the honor to present herewith the annual report pertaining to the library of the Department of Justice.

For the next fiscal year an appropriation of $2,000 will be required to purchase the law reports and works on jurisprudence needed, and at least $1,500 to procure State statutes and session laws of years that have never been in the library. Each year session laws are more difficult to get, and it is hoped Congress will see the importance of this appropriation.

I must again respectfully ask that suitable permanent place and secure book-cases be provided for the Congressional documents belonging to the library. As yet no proper provision has been made for their safe-keeping. Some are on temporary shelving in rooms next the mansard roof. The rest, several hundred, are in bags piled up in the corners of the corridors and are being injured by dust and the packing necessitated by this way of storing them. These books are frequently called for and ought to be where they can be conveniently consulted.

Many volumes were rebound during the past year, and a larger number now require rebinding. There has been no change in the arrangement of the library.

During the fiscal year, July 1, 1887, to June 30, 1888, the purchase of books was as follows:

	Volumes.
United States Supreme Court Reports	6
State Reports	100
English, Scotch, Irish, and Canadian Reports	140
English Statutes	2
Statutes and Session Laws of the several States and Territories	47
United States Digests	1
State Digests	6
English Digests (3)	5
Works on Jurisprudence (37)	45
Encyclopædias (3)	5
Atlases	4
Dictionaries (1)	1
Almanacs and year books, United States and foreign (2)	2
Histories (2)	4
Law periodicals:	
United States (4)	5
English (4)	85
Canadian (1)	1
German (2)	2
French (1)	1
Other periodicals	3
Total number of volumes purchased	465
Received from Congress and Executive Departments	100
Received from the State library of Alabama:	
Acts of Alabama, session of 1886–'87	1
Received from the Territorial library of Arizona:	
Revised Statutes of Arizona, 1878, 2 copies	2
Journals of the fifteenth legislative assembly, 1887	2
Received from the State library of Arkansas:	
Acts of Arkansas, 1885, 1 copy; 1887, 2 copies	3
Received from the State library of California:	
Statutes and amendments to the codes of California, extra session of 1885–'86, 2 copies	2
Twenty-seventh regular session of 1887, 2 copies	2
Seventh annual report of the State mineralogist of California, October 1, 1887	1

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	Volumes.
Received from the State library of Connecticut:	
General statutes of Connecticut, January, 1888	1
Received from the Territorial library of Dakota:	
Compiled laws of Dakota, 1887	1
Laws of the Territory of Dakota, seventeenth session, 1887	1
Received from the State library of Delaware:	
Laws of Delaware, vol. 18, part 1, 1887, 2 copies	2
Received from the State library of Florida:	
Acts and resolutions of Florida, session 1887	1
Received from the State library of Georgia:	
Acts and Resolutions of Georgia, 1887, vol. 2	1
Received from the Territorial library of Idaho:	
Revised Statutes of Idaho, 1887, 2 copies	2
Special and Local Laws of Idaho, 1863–'87	1
Legislative Journals, 1886–'87	2
Received from the State library of Illinois:	
Laws of Illinois, thirty-fourth session, 1885, 1 copy	1
Laws of Illinois, thirty-fifth session, 1887, 2 copies	2
Illinois Reports, vols. 118, 119, 120, and 121	4
Anarchist case, 2 copies	2
Received from the State library of Indiana:	
Laws of fifty-fifth session, 1887. 2 copies	2
Received from the State library of Kansas:	
Laws of Kansas, 1887, 2 copies	2
Kansas Reports, vols. 36 and 37	2
Received from the State library of Maine:	
Acts and Resolves of Maine, sixty-third session, 1887	1
Received from the State library of Maryland:	
Laws of Maryland, session of 1888	1
Received from the State library of Massachusetts:	
Acts and Resolves of Massachusetts, 1888	1
Received from the State library of Michigan:	
Public Acts of Michigan, 1885	1
Local Acts of Michigan, 1885	1
Public Acts of Michigan, 1887	1
Local Acts of Michigan, 1887	1
Received from the State library of Minnesota:	
General Laws of Minnesota, twenty-fifth session, 1877, 2 copies (one copy one-half sheep, one in paper cover)	2
Special Laws of Minnesota, twenty-fifth session, 1877, 2 copies (one copy one-half sheep, one in paper cover)	2
Received from the State library of Missouri:	
Laws of Missouri, thirty-fourth regular session, 1887	1
Laws of Missouri, extra session, 1887	1
Received from the Territorial library of Montana:	
Laws of the Territory of Montana, fifteenth session, 1887	1
Compiled Statutes of Montana, 1887	1
Received from the State library of Nebraska:	
Laws of Nebraska, twentieth session, 1887	1
Received from the State library of Nevada:	
Statutes of Nevada, thirteenth session, 1887, 2 copies	2
Nevada Reports, vol. 19, 1887	1
Received from the State library of New Hampshire:	
Laws of New Hampshire, 1887	1
New Hampshire Reports, vol. 61	1
Received from the Territorial library of New Mexico:	
Laws of New Mexico, twenty-seventh session, 1886–'87	1
Received from the State library of New York:	
Laws of New York, one hundred and tenth session, 1887, 2 copies	2
General John Sullivan's Indian Expedition, 1779	1
Received from the State library of North Carolina:	
Laws of North Carolina, session of 1887	1
Received from the State library of Oregon:	
Hill's Annotated Laws of Oregon, vols. 1 and 2, 1887	2
Laws of Oregon, fourteenth session, 1887	1
Received from the State library of Pennsylvania:	
Laws of Pennsylvania, session of 1887, 2 copies	2
Received from the State library of Rhode Island:	
Public Laws of Rhode Island, January session, 1888	1

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	Volumes.
Received from the State library of South Carolina:	
Acts and Joint Resolutions of South Carolina, session of 1887, 2 copies	2
South Carolina Reports, vols. 24, 25, and 26	3
Received from the State library of Tennessee:	
Acts of Tennessee, 1887	1
Received from the State library of Texas:	
General and Special Laws of Texas, twentieth legislature, 1887	1
General Laws, special session, twentieth legislature, 1888, 2 copies	2
Received from the Territorial library of Utah:	
Laws of the Territory of Utah, twenty-eighth session, 1888	1
Legislative Journals, twenty-eighth session, 1888	2
Received from the Territorial library of Washington:	
Laws of the Territory of Washington, eleventh biennial session, 1887-'88	1
Received from the State library of West Virginia:	
Acts of West Virginia, eighteenth regular session, 1887	1
Received from the State library of Wisconsin:	
Laws of Wisconsin, vols. 1 and 2, 1887, 2 copies each	4
Received from the Territorial library of Wyoming:	
Revised Statutes of Wyoming, 1887, 2 copies	2
Laws of the Territory of Wyoming, tenth session, 1888	1
Received from H. Chamberlain, Queen's printer for Canada:	
The Revised Statutes of Canada, 1886, vols. 1 and 2 (two copies in English and one in French):	6
Acts of the Provinces and of Canada, 1887 (one copy in English and one in French)	2
Report on Canadian Archives, 1886	1
Total	102
Pamphlets from various sources	20

SUMMARY.

Books received from Congress and Executive Departments	100
Books purchased	465
Books received otherwise than by purchase	102
Pamphlets	20
Total	687

Received from Department of State.	Copies received.	Copies distributed.
Revised Statutes of the United States, second edition, 1878	50	45
Revised Statutes relating to the District of Columbia, post-roads, public treaties		8
Supplement to the Revised Statutes of the United States, vol. 1, 1874-'81	35	30
United States Statutes at Large:		
Volume 18	25	13
Volume 19	25	13
Volume 20	25	13
Volume 21	25	15
Volume 22	25	16
Volume 23	25	16
Volume 24	525	525
Quarantine laws of the United States, State and national	250	230
Immigration laws of the United States, State and national	250	240

Received from the Secretary of War:

War of the Rebellion, Official Records of the Union and Confederate Armies:

	Copies.
Series 1, volume 18	50
Series 1, volume 19, part 1	50
Series 1, volume 19, part 2	50
Series 1, volume 20, part 1	50
Series 1, volume 20, part 2	50
Series 1, volume 21, part 1	50

Distributed as directed, the reserve number being retained.

Received from the Secretary of the Interior—United States Supreme Court Reports: Volume 121, 160 bound copies and 25 pamphlet copies; volume 122, 160 bound copies and 25 pamphlet copies; volume

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123, 160 bound copies and 25 pamphlet copies; volume 124, 160 bound copies and 25 pamphlet copies; all distributed.

Official Register, United States, volume 1, 25 copies; all distributed.

Received 20 copies of the United States Court of Claims Reports, volume 22; all distributed.

Received from the Government Printing Office 1,800 copies of the Annual Report of the Attorney-General for 1887.

There were distributed:

	Copies.
Annual Report of the Attorney-General for—	
1873	5
1874	5
1875	1
1878	5
1879	5
1880	6
1881	6
1883	9
1884	9
1886	40
1887	1,770
Register of the Department of Justice for—	
1884	6
1886	114
Opinions of the Attorneys-General:	
Volume 13	9
Volume 14	8
Volume 15	9
Volume 16	8
Digest of Opinions of the Attorneys-General 1789–1881	25
Record of the Star-Route Trials, volumes 1, 2, 3, and 4	4

Respectfully submitted.

M. B. CUMMINGS,
Librarian.

Hon. AUGUSTUS H. GARLAND,
Attorney-General.

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EXHIBIT L.—*Detailed statistics of the institutions where United States prisoners were confined during the year ending June 30, 1888.*

District.	Prison.	Location.	Name of warden or superintendent.	Districts from which prisoners have been received during year.	In prison July 1, 1887.	Received from July 1, 1887, to June 30, 1888.	Total in prison during the year.	Discharged from July 1, 1887, to June 30, 1888.	Remaining in prison July 1, 1888.	Discharged. By expiration of sentence.	Discharged. Died.	Discharged. Pardoned.	Discharged. By habeas corpus.	Discharged. Transferred to insane asylum.
Arkansas, eastern	Arkansas State penitentiary.	Little Rock	A. N. Johnson	Arkansas	.....	134	134	13	121	7	1	5	....	....
California, northern	California State prison	San Quentin	John McComb	California	12	10	22	6	16	5	....	1	....	....
	do	Folsom	Charles Aull	do	3	1	4	1	3	1	....	....	....	....
Connecticut	Connecticut State prison	Wethersfield	S. E. Chamberlain	Connecticut	5	3	8	3	5	3	....	....	....	....
Dakota	United States penitentiary	Sioux Falls	D. W. Maratta	Dakota, Idaho, and Nebraska.	4	19	23	6	17	5	....	1	....	....
District of Columbia	Reform School of the District of Columbia.	Washington	G. A. Shallenberger		2	.....	2	2	.....	2	....	....	....	....
Idaho	United States penitentiary	Boisé City	John Hailey, jr	Idaho	2	14	16	13	3	11	....	....	1	1
Illinois, northern	Illinois State penitentiary	Joliet	R. W. McClaughry	Illinois	11	6	17	5	12	4	1	....	....	....
Illinois, southern	Southern Illinois penitentiary.	Chester	G. M. Mitchell	do	207	23	230	129	101	123	2	2	2	....
Indiana	Indiana State prison, North.	Michigan city	James Murdock	Indiana	17	19	36	10	26	8	1	1	....	....
	Indiana reform school for women and girls.	Indianapolis	Sarah F. Keely	do	1	1	2	2	.....	2	....	....	....	....
	Indiana State prison, South.	Jeffersonville	J. B. Patten	do	.....	1	1	1	.....	1	....	....	....	....
Iowa, northern	Iowa State penitentiary	Anamosa	Marquis Barr	Iowa	4	4	8	6	2	4	....	1	1	....
Iowa, southern	do	Fort Madison	G. W. Crosley	do	1	.....	1	1	.....	1	....	....	....	....
Kansas	Kansas State penitentiary	Lansing	John H. Smith	Kansas	24	14	38	18	20	17	1	....	....	....
Kentucky	Industrial School of Reform.	Louisville	P. Caldwell	Ky., N. C., Texas	.....	4	4	1	3	1	....	....	....	....
Maine	Maine State prison	Thomaston	G. S. Bean	Maine	5	1	6	1	5	1	....	....	....	....
	State reform school	Cape Elizabeth	J. R. Farrington	do	.....	1	1	.....	1	.....	....	....	....	....
Maryland	Maryland penitentiary	Baltimore	John F. Weyler	Maryland	3	3	6	.....	6	.....	....	....	....	....
Massachusetts	Massachusetts State prison	Boston	E. J. Russell	Massachusetts	10	3	13	3	10	3	....	....	....	....
	Massachusetts reformatory	Concord	Gardiner Tufts	do	.....	2	2	2	.....	2	....	....	....	....
Michigan, eastern	House of correction	Detroit	Jos. Nicholson	Michigan	153	16	169	91	78	80	4	7	....	....
Minnesota	Minnesota State prison	Stillwater	H. G. Storeclock	Minnesota	5	4	9	5	4	5	....	....	....	....
Missouri, western	Missouri State penitentiary	Jefferson City	D. W. Marmaduke	Missouri	13	14	27	11	16	11	....	....	....	....
Montana	United States penitentiary	Deer Lodge	R. S. Kelley	Montana	12	7	19	6	13	6	....	....	....	....
Nevada	Nevada State prison	Carson City	F. J. McCullough	Nevada	4	6	10	3	7	1	....	2	....	....
New Hampshire	New Hampshire State prison.	Concord	Geo. W. Colbath	New Hampshire	2	.....	2	2	.....	2	....	....	....	....

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EXHIBIT L.—*Detailed statistics of the institutions where United States prisoners were confined during the year ending June 30, 1888*—Continued.

District.	Prison.	Location.	Name of warden or superintendent.	Districts from which prisoners have been received during year.	In prison July 1, 1887.	Received from July 1, 1887, to June 30, 1888.	Total in prison during the year.	Discharged from July 1, 1887, to June 30, 1888.	Remaining in prison July 1, 1888.	Discharged.				
										By expiration of sentence.	Died.	Pardoned.	By habeas corpus	Transferred to insane asylums.
New Jersey	New Jersey State prison	Trenton	J. N. Patterson	New Jersey	19	13	32	12	20	10	....	1	....	1
	Essex County penitentiary	Caldwell	Thomas T. Speer	do	2	....	2	....	2	....	....	....	....	....
New York, northern	Albany County penitentiary	Albany	John McEwen	N. and E. N. Y., D. C.; E., M., and W. Tenn.; E. and W. Va.; N. and S. Ga.; E. and W. N. C.; N. and S. Miss.; E. and W. La.; N. and W. Tex.; N. Fla., S. C., Ky.	265	177	442	168	274	132	22	14	....	....
	Auburn State prison	Auburn	Charles F. Durston	New York	17	4	21	7	14	5	....	2	....	....
	Erie County penitentiary	Buffalo	A. N. Stickney	New York, Kentucky, and eastern district Tennessee.	52	37	89	21	68	20	....	1	....	....
	New York State reformatory.	Elmira	Z. R. Brockaway	New York and eastern district Tennessee.	14	17	31	9	22	9	....	....	....	....
New York, eastern	Kings County penitentiary	Brooklyn	John Green	New York, southern	13	4	17	9	8	7	1	1	....	....
New Mexico	New Mexico penitentiary	Santa Fé	H. C. Burnett	New Mexico	1	9	10	1	9	1	....	....	....	....
Ohio, northern	Cleveland work-house	Cleveland		Ohio, northern	4	2	6	4	2	4	....	....	....	....
Ohio, southern	Ohio penitentiary	Columbus	E. G. Coffin	Alabama, middle; Ariz.; Louisiana, eastern; Mississippi, southern; Ohio, northern and southern; South Carolina; Tennessee, middle; and Texas, northern.	29	46	75	10	65	6	1	3	....	....
Oregon	Oregon State prison	Salem	G. S. Downing	Oregon	20	11	31	15	16	12	....	3	....	....
Pennsylvania, eastern	Eastern State penitentiary	Philadelphia	Michael J. Cassidy	Pennsylvania, eastern	16	19	35	10	25	9	1	....	....	....
Pennsylvania, western	Western penitentiary of Pennsylvania.	Allegheny	Edward S. Wright	Pennsylvania, western	27	16	43	11	32	11	....	....	....	....
Rhode Island	Rhode Island State prison	Cranston	Nelson Viall	Rhode Island	7	....	7	2	5	2	....	....	....	....
South Carolina	South Carolina penitentiary	Columbia	T. J. Lipscomb	South Carolina	2	5	7	2	5	2	....	....	....	....
Utah	Utah penitentiary	Salt Lake	Frank H. Dyer	Utah	197	299	496	315	181	292	2	21	....	....
Vermont	Vermont house of correction	Rutland	G. N. Eayres	Vermont	3	2	5	2	3	1	....	1	....	....

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Washington	United States penitentiary.	McNeil's Island	T. J. Hamilton	Washington and Alaska Territories.	12	131	143	94	49	94	....	....	....	....
West Virginia	West Virginia penitentiary.	Moundsville	Edward Robertson	West Virginia	7	3	10	3	7	3	....	....	....	....
Wisconsin, eastern	Wisconsin State prison	Waupun	George W. Carter	Wisconsin, eastern	6	1	7	3	4	2	....	1	....	....
	Milwaukee county house of correction.	Milwaukee		Wisconsin	2	13	15	12	3	12	....	....	....	....
Wyoming	United States penitentiary.	Laramie City	Thomas J. Carr	Colorado and Wyoming.	12	6	18	7	11	5	....	1	....	1
	Total				1,227	1,125	2,352	1,058	1,294	945	37	69	4	3

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EXHIBIT L.—*Detailed statistics of the institutions where United States prisoners were confined, etc.*—Continued.

District.	Prison.	Of those received during the year ending June 30, 1888.																
		Crimes or offenses.				Nativity.		Sex.		Habit of life.		Color.				Education.		
		Committed for violation of revenue laws.	Committed for counterfeiting.	Committed for violation of postal laws.	Committed for other offenses.	Born in United States.	Foreign-born.	Males.	Females.	Claim to be temperate.	Admit themselves to be intemperate.	White.	Black.	Indian.	Chinese.	Could read and write.	Could read only.	Could neither read nor write.
Arizona																		
Arkansas, eastern	Arkansas State penitentiary	27	5	4	98	131	3	132	2	128	6	85	35	14		84	6	44
California, northern	California State prison		2	4	4	6	4	10			10	8			2	10		
	do				1		1	1			1	1				1		
Connecticut	Connecticut State prison		2		1	1	2	3		3		3				3		
Dakota	United States penitentiary	1		3	15	14	5	19		19		17		2		19		
District of Columbia	Reform School of the District of Columbia																	
Idaho	United States penitentiary	3		2	9	10	4	14		8	6	14				11	3	
Illinois, northern	Illinois State penitentiary		3	3		4	2	6		4	2	6				6		
Illinois, southern	Southern Illinois penitentiary		8	7	8	18	5	23		3	20	15	2	6		16	2	5
Indiana	Indiana State prison, northern		11	3	5	19		19		8	11	19				16	1	2
	Indiana reform school for women and girls	1				1			1	1		1				1		
	Indiana State prison, southern				1	1		1		1		1				1		
Iowa, northern	Iowa State penitentiary				4	3	1	4		3	1	4				4		
Iowa, southern	do																	
Kansas	Kansas State penitentiary		3	5	6	14		14		10	4	11	3			13	1	
Kentucky	Industrial School of Reform		1	3		4		4		4		3	1			1	1	2
Maine	Maine State prison				1	1		1		1		1					1	
	State reform school			1		1		1			1	1					1	
Maryland	Maryland penitentiary				3	3		3		2	1	2	1				2	1
Massachusetts	Massachusetts State prison		2		1		3	3		1	2	3				3		
	Massachusetts reformatory		2			2		2		2		2				2		
Michigan, eastern	House of correction	7	5	2	2	9	7	16		5	11	16				14	1	1
Minnesota	Minnesota State prison		2		2	4		4		4		4				4		
Missouri, western	Missouri State penitentiary	3	5	2	4	11	3	14		10	4	14				11		3
Montana	United States penitentiary		3		4	7		7		2	5	6		1		6		1

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Nevada	Nevada State prison			2	4	4	2	6		4	2	5			1	6		
New Hampshire	New Hampshire State prison																	
New Jersey	New Jersey State prison	7	2	3	1	10	3	13		10	3	12	1			10	1	2
	Essex County penitentiary																	
New York, northern	Albany County penitentiary	6	15	21	135	168	9	174	3	43	134	77	100			120	6	51
	Auburn State prison		3	1		2	2	4		3	1	4				3		1
	Erie County penitentiary	3	19	7	8	27	10	37		34	3	35	1	1		32		5
	New York State reformatory		6	11		14	3	17		13	4	16	1			15		2
New York, eastern	Kings County penitentiary		2	2		2	2	4		4		4				4		
New Mexico	New Mexico penitentiary	4	1		4	6	3	9		7	2	5	4			5		4
Ohio, northern	Cleveland work-house		1		1	2		2			2	2				2		
Ohio, southern	Ohio penitentiary	4	13	18	11	43	3	45	1	25	21	34	11	1		41		5
Oregon	Oregon State prison		1		10	9	2	11		9	2	7		4		11		
Pennsylvania, eastern	Eastern State penitentiary		11	2	6	12	7	19		18	1	19				16		3
Pennsylvania, western	Western penitentiary of Pennsylvania.		7		9	11	5	16		2	14	16				12	2	2
Rhode Island	Rhode Island State prison																	
South Carolina	South Carolina penitentiary		1	1	3	5		5		5			5			2	1	2
Utah	Utah penitentiary	1	2	1	295	101	198	286	13	206	93	295	1		3	284	2	13
Vermont	Vermont house of correction	1		1		2		1	1	2		2				2		
Washington	United States penitentiary	8			123	35	96	131		131		54		3	74	46		85
West Virginia	West Virginia penitentiary	1		2		3		3		3		3				3		
Wisconsin, eastern	Wisconsin State prison			1		1		1		1		1				1		
	Milwaukee County house of correction.	1	1	1	10	8	5	13		12	1	9	1	3		6	1	6
Wyoming	United States penitentiary			1	5	5	1	6		6		6				5	1	
	Total	78	139	114	794	734	391	1,104	21	757	368	843	167	35	80	852	33	240

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EXHIBIT L.—*Detailed statistics of the institutions where United States prisoners were confined during the year ending June 30, 1888*—Continued.

District.	Prison.	Of those received during the year ending June 30, 1888.									Of those in prison June 30, 1888.						
		Social relations.		Previous conviction.		Age when admitted.							Working.				
		Married.	Single.	In prison for first time.	Having heretofore served imprisonment.	Under 20 years of age.	Between 20 and 30 years of age.	Between 30 and 40 years of age.	Between 40 and 50 years of age.	Over 50 years of age.	Idle.	Disabled or sick.	On contract.	On piece price.	On State account.	On prison duties.	Total working.
Arkansas, eastern	Arkansas State penitentiary	44	90	131	3	28	67	22	14	3	6	4	82			29	111
California, northern	California State prison	2	8	9	1		4	3	2	1				2	7	7	16
	do		1	1			1								2	1	3
Connecticut	Connecticut State prison	1	2	3			1	2								5	5
Dakota	United States penitentiary	12	7	19		1	7	3	4	4	2					15	15
District of Columbia	Reform school of the District of Columbia.																
Idaho	United States Penitentiary	11	3	13	1		3	3	6	2						3	3
Illinois, northern	Illinois State penitentiary	3	8	5	1	1	1	2	1	1			4			8	12
Illinois, southern	Southern Illinois penitentiary	13	10	22	1	3	9	6	2	3		1	36			64	100
Indiana	Indiana State prison, northern	11	8	18	1	1	6	5	5	2			7			19	26
	Indiana reform school for women and girls.		1	1				1									
	Indiana State prison, southern	1		1						1							
Iowa, northern	Iowa State penitentiary	2	2	3	1	1		1	1	1					1	1	2
Iowa, southern	do																
Kansas	Kansas State penitentiary	7	7	12	2	1	4	4	4	1					20		20
Kentucky	Industrial School of Reform		4	4		4										3	3
Maine	Maine State prison	1		1					1						4	1	5
	State reform school		1	1		1								1			1
Maryland	Maryland penitentiary	3		3				3								6	6
Massachusetts	Massachusetts State prison	2	1	3			2	1							8	2	10
	Massachusetts reformatory		2	2			2										
Michigan, eastern	House of correction	9	7	15	1	1	4	6	2	3					78		78
Minnesota	Minnesota State prison	1	3	3	1		2	1	1						4		4
Missouri, western	Missouri State penitentiary	10	4	13	1	2	4	4	1	3			1		6	9	16
Montana	United States penitentiary	1	6	6	1		5		2		7					6	6

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Nevada	Nevada State prison	1	5	6			3	2		1						7	7
New Hampshire	New Hampshire State prison																
New Jersey	New Jersey State prison	10	8	9	4			6	6	1	3			9		8	17
	Essex County penitentiary															2	2
New York, northern	Albany County penitentiary	78	104	152	25	36	86	32	11	12			79		181	14	274
	Auburn State prison	1	3	3	1	1		1	1	1	11					3	3
	Erie County penitentiary	33	4	35	2	2	10	19	4	2		5			61	2	63
	New York State reformatory	1	16	16	1	9	8								18	4	22
New York, eastern	Kings County penitentiary	3	1	4			1	2	1		5		2			1	3
New Mexico	New Mexico penitentiary		9	8	1	1	3	4	1							9	9
Ohio, northern	Cleveland work-house	1	1	2			2								2		2
Ohio, southern	Ohio penitentiary	29	17	41	5	2	13	17	9	5	1	2		39	10	13	62
Oregon	Oregon State prison	4	7	10	1	1	5	2	2	1		1	6		3	6	15
Pennsylvania, eastern	Eastern State prison	12	7	12	7	1	8	3	4	3	9				16		16
Pennsylvania, western	Western penitentiary of Pennsylvania.	8	8	11	5		8	2	1	5	3				25	4	29
Rhode Island	Rhode Island State prison										1				1	3	4
South Carolina	South Carolina penitentiary	5		5			3	2								5	5
Utah	Utah penitentiary	246	53	287	12	8	44	57	61	129	181						
Vermont	Vermont house of correction		2	2		1				1	1		1			1	2
Washington	United States penitentiary	20	111	98	33		64	63	2	2						49	49
West Virginia	West Virginia penitentiary	2	1	3				1	1	1			1			6	7
Wisconsin, eastern	Wisconsin State prison		1	1				1					3			1	4
	Milwaukee County house of correction.	8	5	13			5	4	3	1					3		3
Wyoming	United States penitentiary	1	5	4	2		4	1	1						9	2	11
	Total	592	533	1,011	114	106	389	286	154	190	230	13	222	51	459	319	1,051

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EXHIBIT M.—*Detailed statistics of the jails where United States prisoners were confined during the year ending June 30, 1888.*

District.	Jail.	Jailer.	In jail July 1, 1887.	Received from July 1, 1887 to June 30, 1888, inclusive.	Total in jail during the year.	Discharged from July 1, 1887, to June 30, 1888, inclusive.	Remaining in jail June 30, 1888.	Of those received during the year ending June 30, 1888.												Of those in jail during year.	
								Married.	Single.	Males.	Females.	White.	Black.	Indians.	Chinese.	Committed for violation of internal-revenue laws.	Committed for violation of postal laws.	Committed for counterfeiting.	Committed for other offenses.	Serving sentence.	Awaiting examination or trial.
Alabama, northern	Calhoun County jail	L. P. Carpenter	....	16	16	15	1	....	....	16	....	9	7	....	....	14	2	....	....	....	16
	Etowah County jail	W. P. Cramer	....	47	47	44	3	....	....	47	....	39	8	....	....	42	2	....	3	11	36
	Fayette County jail	A. P. Dodd	1	89	90	90	....	77	12	89	....	84	5	....	....	89	....	....	....	....	90
	Madison County jail	I. T. McGeehee	7	50	57	55	2	....	....	....	....	....	....	....	....	47	2	1	....	....	....
	Marion County jail	J. C. Wetherly	....	8	8	8	....	7	1	8	....	8	....	....	....	7	....	1	....	....	8
Alabama, middle and southern.	Mobile County jail	Dick Roper	....	20	20	19	1	7	13	20	....	16	3	1	....	....	....	....	20	17	3
	Montgomery County jail	T. S. Herbert	1	76	77	77	....	63	13	76	....	68	8	....	....	43	4	....	29	....	....
Alaska	United States jail, Sitka	John Hanlan	8	46	54	43	11	18	28	41	5	21	....	25	....	....	....	....	46	45	9
Arkansas, eastern	Craighead County jail	W. T. Lane	....	1	1	1	....	1	....	1	....	1	....	....	....	1	....	....	....	1	....
	Jefferson County jail	Frank Silverman	....	1	1	1	....	1	....	1	....	....	1	....	....	1	....	....	....	1	....
	Mississippi County jail	W. S. Hayes	....	3	3	3	....	1	2	3	....	1	2	....	....	3	....	....	....	3	....
	Pulaski County jail	R. W. Wothern	....	1	1	1	....	....	1	1	....	....	1	....	....	1	....	....	....	1	....
	Randolph County jail	Benjamin F. Spikes	....	1	1	1	....	....	1	1	....	1	....	....	....	1	....	....	....	1	....
Arkansas, western	United States jail, Fort Smith.	J. C. Pettigrew	64	696	760	678	82	345	351	678	18	472	119	105	....	219	12	7	458	132	628
Arizona	Cochise County jail	Geo. W. Ferrington	....	4	4	2	2	1	3	4	....	2	....	2	....	3	....	....	1	....	....
	Graham County jail	Ben. M. Crawford	....	1	1	1	....	....	1	1	....	....	1	....	....	....	....	....	1	....	1
	Maricopa County jail	A. J. Halbert	....	30	30	17	13	....	....	30	....	11	....	18	1	....	....	....	30	....	30
	Mohave County jail	Robert Stem	....	3	3	3	....	....	3	3	....	2	....	1	....	....	....	....	3	....	3
	Pima County jail	M. F. Shaw	1	52	53	52	1	10	42	51	1	26	2	24	....	1	9	....	42	4	49
	Yavapai County jail	N. J. Mulvenon	1	....	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	1
California, northern	Alameda County jail	W. E. Hale	6	9	15	14	1	6	3	9	....	9	....	....	....	3	1	....	5	11	4
	Monterey County jail	J. E. Graves	....	1	1	....	1	1	....	1	....	1	....	....	....	....	1	....	....	1	....
	San Francisco County jail	William McMann	6	115	121	115	6	....	....	115	....	45	....	....	70	5	6	5	99	13	108
	Santa Clara County jail	Jonathan Sweigert	....	2	2	....	2	....	2	2	....	2	....	....	....	....	....	1	1	2	....
California, southern	Fresno County jail	O. J. Meade	....	2	2	2	....	....	....	2	....	2	....	....	....	1	1	....	....	1	1
	Los Angeles County jail	J. C. Kays	5	56	61	51	10	....	....	55	1	....	....	....	....	....	4	1	51	14	47
Colorado	Arapahoe County jail	Thomas Foulkes	2	20	23	15	8	1	19	18	2	20	....	....	....	....	3	4	13	2	21
	Pueblo County jail	T. J. McCarthy	....	1	1	1	....	1	....	1	....	1	....	....	....	....	1	....	....	1	....
Connecticut	Hartford County jail	A. A. W. Spaulding	1	2	3	3	....	....	2	2	....	2	....	....	....	1	....	....	1	1	2
	New Haven County jail	A. E. Beardley	1	11	12	9	3	8	3	10	1	11	....	....	....	....	4	6	1	3	9

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	New London County jail	D. J. Champlin		1	1		1		1	1		1				1						
Dakota	Burleigh County jail	P. F. Wilcox	2	7	9	9		9	4	7		5		2		4			3	3	6	
	Cass County jail	J. D. Benton		7	7	6	1		7	7		7				1			6	1	6	
	Lawrence County jail	A. J. Knight		3	3		3	2	1	3		3					1	1	1		3	
	Yankton County jail	Frederick Kincel	1	6	7	7		4	2	5	1	4		2		2	2		2		7	
District of Columbia	United States jail	John S. Crocker	160	1,966	2,126	1,940	186	427	1,539	1,774	192	568	1,458				3	3	1,960	1,270	856	
Florida, northern	Escambia County jail	J. Wilkens	2	6	8	8		2	4	6		6					4	2		10		
	Jefferson County jail	D. B. Bird		14	14	12	2	5	9	14		3	11			1	11	1	1	14		
Florida, southern	Monroe County jail	G. A. Demerett		8	8	7	1	3	5	8		7				7			1	3	5	
Georgia, northern	Bartow County jail	J. W. Williams		24		24				24		17	7			21		2	1			
	Cherokee County jail	W. A. Kitchen		33	33	33				33		31	2			30			3	1	32	
	Cobb County jail	A. T. Coryell	5	12	17	17				12		12										
	Fulton County jail	L. P. Thomas	59	569	628	614	14			569		528	41			561	3	3	2	321	307	
	Gilmer County jail	M. L. Cox		135	135	135		135		135		133	2			135					135	
	Hall County jail	James F. Duckett		102	102	102		60	42	102		74	28			101		1			102	
	Whitfield County jail	S. D. Pearch		15	15	15		10	5	15		12	3			15						
Georgia, southern	Bibb County jail	Nat. Birdsong	11	44	55	50	5			44		10	34			40	1		3	30	25	
	Chatham County jail	J. T. Ronan		21	21	18	3			21		9	12			9	1	5	6			
	Glynn County jail	William H. Berrie		4	4	4				4		4							4		4	
	Richmond County jail	Edward Collins		5	5	5		3	2	3	2		5			2	2		1		5	
Idaho	Bingham County jail	Samuel Taylor		18	18	18		16	2	18		18				3			15		18	
Illinois, northern	Cook County jail	Conrad Folz	5	67	72	67	5			67		67				10	7		50			
Illinois, southern	Alexander County jail	W. M. Murphy		9	9	9		7	2	9		9				1	3	3	2		9	
	Sangamon County jail	J. S. Condell, jr	5	96	101	90	11			94	2	96				47	13	15	21			
Indiana	Allen County jail			14	14	14				14		14					10	4		1	13	
	Crawford County jail	Thomas B. Cummins		1	1	1		1		1		1					1			1		
	Floyd County jail	Jacob Loesch		6	6	6		3	3	6		6				1	2	2	1		6	
	Hendricks County jail	Woodson Bryant		1	1		1		1	1		1						1		1		
	Marion County jail	Isaac King	8	75	83	80	3			73	2	73	2			14	22	38	1	4	79	
	Wabash County jail	Howard Squires	1		1	1		1		1		1					1			1		
Iowa, northern	Dubuque County jail	James McCann	1	27	28	28		5	22	26	1	27				23	1	1	2	23	4	
	Woodbury County jail	D. McDonald and D. A. Magar		26	26	25	1	20	6	26		22	2	2		22	3	1		8	18	
Iowa, southern	Lee County jail	W. P. Marshall	2	15	17	7	10	4	11	15		15				9	4	2		2	15	
	Polk County jail	C. C. Loomis	1	7	8	8		3	4	7		7				2	2	3		2	6	
	Pottawatomie County jail	James O'Neill	4	7	11	10	1	5	2	7		7				4	1	2		2	9	
Kansas	Atchison County jail	Frank Shaw		1	1	1			1	1		1					1				1	
	Cherokee County jail	H. H. Harper	2	9	11	8	3	6	3	8	1	5		4					9		11	
	Cowley County jail	G. H. McIntire	3	5	8	8		3	2	5		5							5		8	
	Chautauqua County jail	J. J. Adams		17	17	17		7	10	17		11		6		5			12		17	
	Douglas County jail	A. Love		1	1	1		1			1		1						1		1	
	Edwards County jail	R. Scott		1	1	1			1	1		1							1		1	
	Ford County jail	Daniel Sughrue		1	1	1			1	1		1							1		1	
	Finney County jail	E. G. O'Brien		2	2	2		2		2		2							2		2	
	Labette County jail	W. R. Hughey		1	1	1		1		1		1							1		1	
	Leavenworth County jail	Levi Churchill	1	41	42	39	3			40	1	30	9	2		7	2	6	26	7	35	
	Meade County jail	George F. Eckert		1	1	1		1		1		1				1					1	
	Montgomery County jail	J. C. Hester		5	5	5		3	2	5		5				3	1		1		5	
	Osborne County jail	W. A. Ware		1	1	1		1		1		1							1	1		
	Pawnee County jail	W. A. DeMoss		4	4	4		2	2	4		3	1			1	1		2		4	
	Rush County jail	W. A. Ficken		1	1	1		1		1		1				1					1	
	Saline County jail	C. Torrse		1	1	1			1	1		1				1					1	

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EXHIBIT M.—*Detailed statistics of the jails where United States prisoners were confined during the year ending June* 30, 1888—Continued.

District.	Jail.	Jailer.	In jail July 1, 1887.	Received from July 1, 1887, to June 30, 1888, inclusive.	Total in jail during the year.	Discharged from July 1, 1887, to June 30, 1888, inclusive.	Remaining in jail June 30, 1888.	Of those received during the year ending June 30, 1888— Married.	Single.	Males.	Females.	White.	Black.	Indians.	Chinese.	Committed for violation of internal-revenue laws.	Committed for violation of postal laws.	Committed for counterfeiting.	Committed for other offenses.	Of those in jail during year. Serving sentence.	Awaiting examination or trial.
Kansas	Sedgwick County jail	W. W. Hays	26	58	84	55	29	28	30	57	1	41	15	2	...	3	1	2	52	1	83
	Shawnee County jail	A. M. Fuller	8	81	89	75	14	....	.....	78	3	53	22	6	...	20	20	6	35	13	76
	Sumner County jail	W. E. Thralls	....	4	4	4	....	....	4	4	....	4	.....	...	...	.....	....	....	4	.....	4
	Wyandotte County jail	T. B. Bowling	....	4	4	4	....	....	4	4	....	3	1	...	...	.....	....	2	2	1	3
Kentucky	Adair County jail	G. M. Wolford	....	63	63	63	....	52	11	61	2	36	27	...	...	63	....	....	.....	.....	63
	Bell County jail	J. Johnson	....	101	101	101	....	....	.....	97	4	101	.....	...	...	101	....	....	.....	.....	....
	Boyd County jail	B. R. Pennybacker	....	96	96	96	....	....	.....	93	3	96	.....	...	...	95	....	1	.....	.....	96
	Carter County jail	John Johnson	....	27	27	27	....	27	.....	27	....	27	.....	...	...	27	....	....	.....	.....	27
	Fayette County jail	Wm. E. Wilkerson	....	20	20	20	....	....	.....	18	2	12	8	...	...	20	....	....	.....	.....	....
	Franklin County jail	Mirus Williams	....	67	67	55	12	....	.....	61	6	61	6	...	...	64	1	2	.....	37	30
	Floyd County jail	J. S. Lane	....	124	124	124	....	....	.....	111	13	121	3	...	...	121	1	2	.....	.....	124
	Harlan County jail	Berry Howard	....	27	27	27	....	....	.....	25	2	27	.....	...	...	27	....	....	.....	.....	....
	Jefferson County jail	W. H. Bailey	35	335	370	359	11	217	118	316	19	291	43	1	...	311	11	5	8	176	194
	Kenton County jail	J. T. Thomas	23	132	155	113	42	....	.....	128	4	122	10	...	...	128	2	1	1	84	71
	Knox County jail	J. T. Byrley	....	125	125	125	....	81	44	113	12	121	4	...	...	125	....	....	.....	.....	125
	Laurel County jail	Melville Phelps	....	91	91	91	....	....	.....	87	4	....	.....	...	...	91	....	....	.....	.....	....
	Letcher County jail	Henry Hall	....	6	6	6	....	4	2	6	....	6	.....	...	...	5	1	....	.....	.....	6
	Logan County jail	G. T. Morgan	....	8	8	8	....	4	4	8	....	3	5	...	...	8	....	....	.....	.....	8
	McCracken County jail	J. W. Sauner	6	16	22	20	1	9	7	15	1	14	2	...	...	12	1	....	3	15	7
	Magoffin County jail	Thomas F. Arnett	....	34	34	34	....	28	6	33	1	34	.....	...	...	32	2	....	.....	.....	34
	Pulaski County jail	W. S. Shepperd	....	22	22	22	....	12	10	22	....	20	2	...	...	17	3	2	.....	.....	22
	Russell County jail	A. E. Walford	....	32	32	32	....	19	13	32	....	32	.....	...	...	32	....	....	.....	.....	32
	Taylor County jail	A. Matthews	....	50	50	50	....	....	.....	49	1	25	25	...	...	49	....	....	1	.....	....
	Warren County jail	P. B. Potter	1	17	18	18	....	....	.....	17	....	11	6	...	...	17	....	....	.....	17	....
	Whitley County jail	J. L. Jones	....	11	11	11	....	3	8	11	....	10	1	...	...	11	....	....	.....	.....	11
Louisiana, eastern	Orleans Parish prison	J. G. Ruffier	....	28	28	27	1	19	9	26	2	25	3	...	...	8	3	6	11	3	25
Louisiana, western	Caddo Parish prison	John Lane	....	5	5	4	1	3	2	5	....	....	1	4	...	5	....	....	.....	.....	5
	Ouachita Parish prison	J. E. McGuire	....	4	4	4	....	1	3	4	....	3	1	...	...	1	2	1	.....	1	3
	Saint Landry County jail	C. L. Hayes	....	9	9	9	....	....	.....	9	....	9	.....	...	...	.....	....	....	9	9	....
Maine	Cumberland County jail	Isaiah S. Webb	6	45	51	50	1	....	.....	40	5	44	1	...	...	21	1	....	23	32	19
	Kennebec County jail	C. R. McFadden	1	2	3	3	....	2	.....	2	....	2	.....	...	...	2	....	....	.....	3	....

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	Penobscot County jail	G. F. Hathaway	....	7	7	6	1	6	1	5	2	7	....	....	....	7	....	....	....	4	3
Maryland	Anne Arundel County jail	Th. R. Crane	....	3	3	....	3	1	2	3	....	3	....	....	....	....	....	....	3	3	....
	Baltimore City jail	....	7	90	97	88	9	....	....	82	8	62	28	....	....	23	10	14	43	32	55
	Somerset County jail	....	....	1	1	1	....	....	1	1	....	1	....	....	....	....	....	....	1	1	....
	Washington County jail	....	....	1	1	1	....	1	....	1	....	1	....	....	....	1	....	....	....	1	....
Massachusetts	Essex County jail, Salem	S. R. Hathaway	....	2	2	2	....	1	1	2	....	2	....	....	....	1	1	....	....	2	....
	Essex County jail, Lawrence.	H. G. Herrick	1	2	3	3	....	1	1	2	....	2	....	....	....	2	....	....	....	3	....
	Hampshire County jail	J. E. Clark	....	1	1	1	....	....	1	1	....	1	....	....	....	1	....	....	....	1	....
	Middlesex County jail	John M. Fisk	2	5	7	5	2	1	4	5	....	5	....	....	....	1	....	1	3	7	....
	Nantucket County jail	S. S. Gibbs	1	....	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	1	....
	Norfolk County jail	A. B. Endicott	1	1	2	1	1	1	....	1	....	1	....	....	....	....	1	....	....	2	....
	Suffolk County jail	J. B. O'Brien	4	141	145	136	9	31	110	140	1	127	9	....	5	9	10	15	*107	2	143
	Worcester County jail	B. D. Dwinnell	4	2	6	5	1	2	....	2	....	2	....	....	....	1	1	....	....	6	....
Michigan, eastern	Bay County jail	B. Conklin	....	6	6	5	1	2	4	5	1	6	....	....	....	3	1	2	....	....	6
	Saint Clair County jail	Jacob Bernatz	....	14	14	11	3	10	4	10	4	14	....	....	....	....	....	9	5	....	14
	Wayne County jail	L. B. Littlefield	....	47	47	45	2	21	26	45	2	43	2	....	2	10	4	12	21	....	47
Michigan, western	Kent County jail	B. W. Lewis	....	22	22	21	1	10	12	20	2	21	1	....	....	4	4	13	1	1	21
	Marquette County jail	W. J. Adams	....	10	10	5	5	3	7	10	....	10	....	....	....	1	2	4	3	2	8
	Muskegon County jail	N. P. Nelson	5	2	7	7	....	2	....	2	....	2	....	....	....	1	....	1	....	7	....
Minnesota	Hennepin County jail	P. C. Swensen	2	2	4	3	1	1	1	2	....	2	....	....	....	....	....	2	....	....	4
	Ramsey County jail	Fred. Richter	4	60	64	61	3	....	....	57	3	55	1	4	....	38	10	6	6	6	58
	Winona County jail	E. V. Bogart	3	34	37	30	7	....	....	33	1	26	1	7	....	34	....	....	....	7	30
Mississippi, northern	Alcorn County jail	A. L. Woods	1	5	6	6	....	4	1	5	....	5	....	....	....	4	1	....	....	4	2
	La Fayette County jail	J. P. Alexander	....	54	54	52	2	34	20	54	....	29	25	....	....	46	3	1	4	18	36
	Marshall County jail	W. J. Morgan	....	3	3	3	....	1	2	3	....	3	....	....	....	....	....	....	3	....	3
	Monroe County jail	J. H. Marshall	....	27	27	27	....	....	....	27	....	17	10	....	....	18	9	....	....	11	16
	Panola County jail	C. E. Taylor	....	2	2	1	1	....	2	2	....	....	2	....	....	2	....	....	....	2	....
	Pontotoc County jail	W. C. Nowlin	....	11	11	10	1	3	8	11	....	7	4	....	....	11	....	....	....	11	....
	Tippah County jail	J. M. Rutherford	....	4	4	4	....	4	....	4	....	3	1	....	....	4	....	....	....	4	....
	Tishomingo County jail	S. F. Beall	....	12	12	12	....	6	6	12	....	12	....	....	....	11	....	....	1	12	....
	Union County jail	J. J. Anderson	....	19	19	9	10	18	1	19	....	16	3	....	....	17	1	1	....	19	....
Mississippi, southern	Adams County jail	J. W. Lambert	....	1	1	1	....	1	....	....	1	....	1	....	....	....	....	....	1	1	....
	Hinds County jail	....	....	46	46	46	....	....	....	45	1	44	2	....	....	....	....	....	....	....	....
	City jail, Jackson	J. M. Fuller	....	2	2	2	....	....	2	2	....	1	1	....	....	....	2	....	....	....	2
	Jones County jail	B. E. Duvall	....	19	19	19	....	16	3	19	....	19	....	....	....	19	....	....	....	19	....
	Lauderdale County jail	R. M. Bounleaux	....	2	2	2	....	1	1	2	....	1	1	....	....	....	1	....	1	2	....
	Warren County jail	W. O. Morrill	....	4	4	4	....	4	....	3	1	....	4	....	....	....	....	....	4	....	....
Missouri, eastern	Adair County jail	J. H. Kinnear	....	1	1	....	....	1	....	1	....	1	....	....	....	....	....	....	1	....	1
	Hannibal City jail	Dan. Sullivan	1	5	6	6	....	....	5	5	....	5	....	....	....	5	....	....	....	6	....
	Saint Louis County jail	R. O. Allen	....	2	2	2	....	2	....	1	1	2	....	....	....	....	....	2	....	....	2
	City jail, Saint Louis	M. Callahan	7	77	84	79	5	37	40	73	4	65	12	....	....	66	7	4	....	14	70
Missouri, western	Buchanan County jail	Joseph Andriano	1	10	11	11	....	5	5	7	3	9	1	....	....	3	2	4	1	2	9
	Cole County jail	T. B. Mahan	3	77	80	69	11	....	....	76	1	75	2	....	....	15	3	5	54	76	4
	De Kalb County jail	James Gibson	....	2	2	....	2	1	1	2	....	2	....	....	....	....	....	2	....	....	2
	Howell County jail	E. J. Davidson	....	1	1	1	....	1	....	1	....	1	....	....	....	1	....	....	....	....	1
	Jackson County jail	Hugh J. McGowan	5	41	46	39	7	....	....	41	....	37	4	....	....	....	....	....	....	39	7
	Newton County jail	J. F. Shannon	....	77	77	71	6	....	....	77	....	75	1	1	....	19	1	3	54	58	19
	Phelps County jail	C. M. Dean	....	3	3	3	....	....	3	3	....	3	....	....	....	....	....	....	3	....	3
Montana	Cascade County jail	C. O. Downing	....	3	3	3	....	....	3	3	....	3	....	....	....	....	....	3	....	....	3

* 82 witnesses.

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EXHIBIT M.—*Detailed statistics of the jails where United States prisoners were confined during the year ending June* 30, 1888—Continued.

District.	Jail.	Jailer.	In jail July 1, 1887.	Received from July 1, 1887, to June 30, 1888, inclusive.	Total in jail during the year.	Discharged from July 1, 1887, to June 30, 1888, inclusive.	Remaining in jail June 30, 1888.	Of those received during the year ending June 30, 1888.												Of those in jail during year.	
								Married.	Single.	Males.	Females.	White.	Black.	Indians.	Chinese.	Committed for violation of internal-revenue laws.	Committed for violation of postal laws.	Committed for counterfeiting.	Committed for other offenses.	Serving sentence.	Awaiting examination or trial.
Montana	Chotean County jail		2	5	7	7			5	5		4		1					5		7
	Custer County jail	T. H. Irvine	1	5	6	4	2		5	5		5							5		6
	Gallatin County jail	John Mitchell		2	2	2			2	2		2							2		2
	Lewis and Clarke County jail.	J. W. Hathaway	2	2	4	4				2		2							2		4
	Silver Bow County jail	J. E. Lloyd		2	2	2		2		1	1	2							2		2
	Yellowstone County jail	J. M. Harris		1	1	1			1	1		1							1		1
Nebraska	Douglas County jail	William Coburn	2	68	70	67	3	20	48	65	3	58	5	5		20	3	8	37	6	64
	Lancaster County jail	S. M. Melick		5	5	5				5		5				4			1		5
Nevada	Ormsby County jail	J. S. Ullrick		6	6	5	1	1	5	6		4		1	1		2		4	5	1
	Washoe County jail	L. J. Flint		3	3	3				3		1	2						3		3
New Hampshire	Hillsborough County jail	David Wadsworth	1		1	1														1	
New Jersey	Essex County jail	H. R. Baker		21	21	18	3	8	13	21		21				2	1	14	4		21
	Mercer County jail	J. G. Muirhead	5	21	26	25	1	5	16	21		21									26
New Mexico	Doña Aña County jail	S. P. Ascarate	4	11	15	14	1	3	8		11	10		1		1	1	2	7	4	11
	Grant County jail			5	5	5		1	4	5		5							5		5
	Santa Fé County jail	Francisco Charez		1	1	1		1		1		1					1				1
New York, northern	Broome County jail	W. T. Stone	3	1	4	4		1		1		1				1					4
	Chautanqua County jail	C. H. Lake		1	1	1		1		1		1				1					1
	Cayuga County jail	J. Warren Mead		25	25	25				25		22	2	1		6	5	3	11		
	Chemung County jail	Allen Cooper	2	17	19	19		8	9	17		17				7		2	8	19	
	Franklin County jail	G. W. Dustin		1	1	1		1		1			1						1	1	
	Erie County jail	F. T. Gilbert	4	66	70	66	4	34	32	64	2	63	1	1	1	17	6	15	28		70
	Lewis County jail	J. Cash		2	2	2		2		2		2				2					2
	Monroe County jail	H. Hodgson	1	40	41	36	5	15	25	37	3	40				8	13	10	9	2	39
	Oneida County jail	John Batcheler	1	47	48	47	1	28	20	45	3	44		4		23	5	12	8	47	1
	Niagara County jail	A. H. Pickard		9	9	9			9	9		7			2	5	1		3		9
	Oswego County jail	John Van Buren		4	4	4		2	2	3	1	4				3			1		4
	Rensselaer County jail	James Keenan		13	13	12	1	3	10	11	2	12	1			2	5	2	4		13
	Saratoga County jail	N. T. Howland		1	1	1		1		1		1				1				1	
	Saint Lawrence County jail	Simon Bailey		1	1	1		1		1		1				1					1

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New York, eastern	Kings County jail	C. D. Rhinehart		23	23	23		13	10	21	1	22	1		3	3	7	10		23
New York, southern	New York	J. P. Keating	14	108	122	114	8	33	75	103	5	104	3	1	24	18	32	34	21	101
North Carolina, eastern	Columbus County jail	J. P. Faulk		2	2	2		1	1	2		2			2				2	
	Craven County jail	D. Stinson		15	15	13	2	1	14	15		15			6	7	1	1	12	3
	Duplin County jail	J. G. Kenan		1	1		1		1	1		1					1		1	
	Granville County jail	B. F. Bulloch		1	1	1			1	1		1			1				1	
	New Hanover County jail	S. H. Manning	1	9	10	10				10		6	4		5	3		2	1	9
	Robeson County jail	Jenkins Bennett		1	1	1			1	1		1				1			1	
	Wayne County jail	J. F. Dobson		3	3	3		3		3		3			2			1		3
North Carolina, western	Alexander County jail	W. L. Mullis		4	4	4		2	2	4		2	2		2	2				4
	Buncombe County jail	M. J. Morley	8	107	115	103	12	58	49	107		98	9		102	4	1		45	70
	Burke County jail	J. A. Wall		9	9	8	1	5	4	9		9			9				1	8
	Clay County jail	J. P. Cherry		11	11	11		5	6	11		8	3		11				1	10
	Cherokee County jail	J. J. Phillips		15	15	15		11	4	15		15			14			1		15
	Cleveland County jail	J. S. Wray		36	36	36		27	9		36	33	3		36				4	32
	Gaston County jail	J. F. Rhyne		9	9	9		7	2	7	2	2	7		9					9
	Guilford County jail	O. C. Wheeler	6	31	37	35	2			31		29	2		30	1			17	20
	Haywood County jail	Joseph Mehoffy	2	13	15	15		9	4	13		10	1	2	13				2	13
	Henderson County jail	B. B. Jackson	2	5	7	7		4	1	5		4	1		5				6	1
	Iredell County jail	R. B. Joyner	4	59	63	61	2			59		52	7		59				30	33
	Jackson County jail	D. G. Bigham		55	55	51	4			55		50	4	1	52		2	1	9	46
	McDowell County jail	J. H. Finley		29	29	28	1			29		22	7		28		1		10	19
	Mitchell County jail	D. M. Keener		28	28	27	1	20	8	28		24	4		26			2	4	24
	Montgomery County jail	N. H. Russell		1	1	1		1		1		1			1					1
	Moore County jail	W. M. Black		2	2	2		2		2		2			2					2
	Mecklenburgh County jail	G. L. Sadler	3	36	39	39				34	2	25	11		33	3			10	29
	Macon County jail	W. W. Rankin	2	27	29	29		20	9	29		27	2		28			1	2	27
	Madison County jail	R. A. Henderson		2	2	2		2		2		2			2					2
	Orange County jail	J. K. Hughes	3	9	12	12		4	5	9		3	6		9					12
	Polk County jail	C. C. Hampton	2	1	3	3			1	1			1		1					3
	Randolph County jail	G. D. Hunsucker		5	5	5		3	2	5		4	1		5					5
	Rutherford County jail	J. B. Whiteside		10	10	5	5	6	4	10		10			10				7	3
	Rowan County jail	R. P. Roseman	1		1	1													1	
	Stanly County jail	S. D. Foreman		5	5	5		5		5		4	1		5					5
	Transylvania County jail			1	1	1		1		1		1			1					1
	Wilkes County jail	W. W. White		3	3	3		2	1	3		1	2		3					3
Ohio, northern	Workhouse, Cleveland		4	2	6	4	2	1	1	2		2					1	1	2	
	Cuyahoga County jail	E. D. Sawyer	4	26	30	29	1	25	1	26		26			8	4	8	6	8	22
	Lucas County jail	J. S. Horbeck, jr.		8	8	8				8		8			3	2	2	1		8
Ohio, southern	Franklin County jail	B. W. Custer	1	21	22	15	7	7	14	19	2	20	1		5	7		9	3	19
	Greene County jail	C. W. Linkhart		1	1	1			1	1		1				1				1
	Guernsey County jail	H. F. McDonald		1	1	1		1		1		1				1				1
	Hamilton County jail	Leo. Schott	6	41	47	43	4			39	2	38	3		8	13	12	8		47
	Lawrence County jail	J. L. Fisher	1		1	1														1
	Montgomery County jail	W. H. Snyder	7	12	19	12	7	4	8	12		10	2		2	5	2	3	10	9
Oregon	Grant County jail	J. J. McCullough		16	16	14	2	2	14	16		15		1	1			15	1	15
	Lane County jail	A. W. Sloan		2	2	2						2			2					
	Linn County jail	John Smallman		3	3	2	1	2	1	3		1		2		1		2	1	2
	Multnomah County jail	T. A. Jordan	7	117	124	107	17			114	3				2	4	0	111		
	Umatilla County jail	J. W. Bentley	2	71	73	71	2			71		31	40		1			70	16	57
	Wasco County jail	George Herbert		8	8	6	2	6	2	5	3			8				8	3	5

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EXHIBIT M.—*Detailed statistics of the jails where United States prisoners were confined during the year ending June 30, 1888*—Continued.

District.	Jail.	Jailer.	In jail July 1, 1887.	Received from July 1, 1887, to June 30, 1888, inclusive.	Total in jail during the year.	Discharged from July 1, 1887, to June 30, 1888, inclusive.	Remaining in jail June 30, 1888.	Of those received during the year ending June 30, 1888.												Of those in jail during year.	
								Married.	Single.	Males.	Females.	White.	Black.	Indians.	Chinese.	Committed for violation of internal-revenue laws.	Committed for violation of postal laws.	Committed for counterfeiting.	Committed for other offenses.	Serving sentence.	Awaiting examination or trial.
Pennsylvania, eastern	Monroe County jail	Charles Troch		1	1	1			1	1		1				1					1
	Northampton County jail			1	1	1			1	1		1						1			1
	Philadelphia County jail	Howard Perkins	5	46	51	49	2			45	1	45	1			1	4	25	16	8	43
Pennsylvania, western	Allegheny County jail	J. G. Berlin	3	29	32	32				27	2	28	1			4	2	10	13		32
	Cameron County jail	P. E. Lewis		1	1	1			1	1		1							1		1
	Columbia County jail	Samuel Smith		4	4	2	2	1	3	4		4					3		1		4
	Erie County jail	P. G. Sedgwick	1	6	7	6	1		6	6		6				1	2	2	1		7
	Lackawana County jail	Thomas Lowry		42	42	40	2	19	23	40	2	41	1			3	6	14	19	3	39
	Luzerne County jail	F. E. Brockway	1	18	19	18	1			17	1	18					4	4	10	1	18
	Lycoming County jail	J. M. Wolf		5	5	4	1			5		5					4		1		5
	Northumberland County jail.	F. M. Moore	1	18	19	14	5			17	1	18					7	6	5	5	14
	Westmoreland County jail.	John Reed		1	1	1			1	1		1					1			1	
Rhode Island	Bristol County jail	J. S. Ingraham	1		1		1													1	
	Washington County jail	A. W. Brown		1	1		1		1	1		1					1			1	
South Carolina	Aiken County jail	M. F. Holley	1	9	10	10		5	4	8	1	4	5			8			1	1	9
	Beaufort County jail	H. D. Elliott	3	17	20	16	4	14	3	17			17			16			2	10	10
	Berkley County jail	N. W. Hale	1	10	11	10	1			10			10							3	8
	Charleston County jail	Hugh Ferguson	22	147	169	163	6			146	1	42	105							3	166
	Chester County jail	W. H. Hood	2	2	4	4				1	1		2			2				2	2
	Chesterfield County jail	E. T. King	1	9	10	9	1	6	3	9		8	1			8		1		5	5
	Darlington County jail	W. P. Cole		7	7	6	1	1	6	7		3	4			7				2	5
	Edgefield County jail	W. H. Onzts		16	16	15	1	14	2	16			16			16				12	4
	Fairfield County jail	J. D. McCarley		3	3	3				3			3			3				1	2
	Greenville County jail	P. D. Gilreath	6	110	116	113	3			109	1	39	71			76	44			13	103
	Kershaw County jail	J. L. Haile		1	1	1			1	1		1					1			1	
	Lancaster County jail	J. P. Hunter		4	4	4		4		4		1	3			4					4
	Marion County jail	E. W. Johnson	1	14	15	14	1	10	4	14		3	11			14				2	13
	Newberry County jail	W. W. Riser	1	2	3	2	1			2			2			2				1	2
	Oconee County jail	H. A. H. Gibson		9	9	4	5	7	2	9		8	1			9					9

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	Orangeburgh County jail	A. M. Salley	2	17	19	16	3			17		2	15		14	3			1	18
	Pickens County jail	H. A. Richey	3	38	41	38	8	29	9	38		28	10		38				8	33
	Richland County jail	S. W. Rowan	1	17	18	17	1			17		2	15		15	2			8	10
	Spartanburgh County jail	J. W. Harris	19	16	35	31	4			16		5	11		16				35	
	Union County jail	I. G. Long		21	21	20	1	12	9	19	2	8	13		21				6	15
	Williamsburgh County jail	J. E. Brockington		2	2	1	1	2		2			2		2				1	1
	York County jail	R. H. Glenn	3	43	46	39	7			40	3	3	40		40			3	12	34
Tennessee, eastern	Bradley County jail	H. J. Parks	1	14	15	14	1	5	9	14		14			14				5	10
	Cocke County jail	Robert Dennis		12	12	8	4	7	5	12		12			11			1	4	8
	Greene County jail	A. J. Stephens		3	3	2	1		3	3		3			2	1				3
	Hamilton County jail	John E. Connor		93	93	87	6			93		75	18		75	2	9	7		
	Hancock County jail	B. J. Drinnon	5	7	12	12		7		7		7			7					12
	Knox County jail	J. K. Lanes	5	89	94	88	6			87	2	89			84	4	1			
	Loudon County jail	S. P. Cook		2	2	2				2		2			2				2	
	McMinn County jail	J. C. Duff	1	13	14	12	2	7	6	13		13			13				7	7
Tennessee, middle	Clay County jail	John Monroe		5	5	3	2	3	2	5		5			5					5
	Franklin County jail	J. W. Majors		4	4	4		3	1	4		3	1		4					
	Hickman County jail	W. H. Phillips		7	7	6	1	7		7		7			7					7
	Lincoln County jail	G. W. Poindexter	1	6	7	7		6		6		6			2		4			7
	Putnam County jail	C. Bradford		10	10	10		3	7	10		10			10				8	2
	Rutherford County jail	C. F. Nance		3	3	3		2	1	3		1	2		3					3
	Williamson County jail	J. W. Vaughan	2	19	21	20	1			19		17	2		19				15	6
Tennessee, western	Jails in district*																			
Texas, northern	Dallas County jail	W. H. Lewis	11	103	114	97	17			103		96	4	3					14	100
	Grayson County jail	M. O'Callahan	5	17	22	19	3	13	6	15	2	14	1	2	3	3		11		
	McLennon County jail	W. T. Harris		29	29	29		15	14	29		26	3		13	4	4	8	7	22
	Wichita County jail	F. M. Davis		15	15	15				15		13		2			1	14		
	Young County jail	M. D. Wallace	4	27	31	31		12	15	27		26	1		1			26		31
Texas, eastern	Bowie County jail			1	1	1				1		1			1				1	
	Cass County jail			1	1	1				1		1			1				1	
	Cherokee County jail			1	1	1				1		1				1				1
	Galveston County jail			25	25	25				25		14	11		2	2	2	19	3	24
	Gregg County jail			1	1	1				1		1			1				1	
	Harris County jail			4	4	4				4		3	1			2	2			4
	Harrison County jail	S. R. Perry		1	1	1		1		1			1			1			1	
	Marion County jail	J. M. Deware		9	9	9		4	5	9		5	4		4	2	2	1	1	8
	Smith County jail			4	4	4				4		2	2		1	3			2	
Texas, western	Bexar County jail	Wat Lewis	18	112	130	118	12			104	6	111	1		74	21	5	12	23	107
	Burnet County jail	J. W. Wolf		1	1	1			1	1		1				1				1
	El Paso County jail	J. H. Comstock	1	38	39	37	2	22	16	34	4	13	3	22	23	4	1	10	1	38
	Kinney County jail	J. W. Nolan		18	18	18			18	15	3	3	7	8						18
	Maverick County jail	W. N. Cooke	2	13	15	15		4	9	13		2		11				13		
	Nueces County jail	Pat. Wheler		24	24	24		10	14	23	1	23	1		9			15		
	Val Verde County jail	W. H. Jones		11	11	11				11		11			10			1		11
	Webb County jail	Davis Sanchez		41	41	40	1	13	28	36	5	41			41					
Virginia, eastern	Henrico County jail	J. W. Southward	1	3	4	4			3	3		3						3		4
	City jail, Norfolk	J. A. Brimmer, jr		9	9	9		3	6	9		7	2		1		2	6	3	6
	Portsmouth city jail	E. W. Maupin		5	5	4	1	2	3	4	1	4	1				3	2	1	4
	Richmond city jail	R. A. Carter		7	7	7		4	3	7		3	2		2		1	4		7

* No reports received.

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EXHIBIT M.—*Detailed statistics of the jails where United States prisoners were confined during the year ending June 30, 1888*—Continued.

District.	Jail.	Jailer.	In jail July 1, 1887.	Received from July 1, 1887, to June 30, 1888, inclusive.	Total in jail during the year.	Discharged from July 1, 1887, to June 30, 1888, inclusive.	Remaining in jail June 30, 1888.	Of those received during the year ending June 30, 1888.												Of those in jail during year.	
								Married.	Single.	Males.	Females.	White.	Black.	Indians.	Chinese.	Committed for violation of internal-revenue laws.	Committed for violation of postal laws.	Committed for counterfeiting.	Committed for other offenses.	Serving sentence.	Awaiting examination or trial.
Virginia, western	Albemarle County jail	J. G. Martin	....	2	2	2	....	....	2	1	1	....	....	2	....	2	....	....	....	....	....
	Buchanan County jail	J. W. Davis	3	11	14	11	3	10	1	11	....	11	....	....	....	11	....	....	....	12	2
	Carroll County jail	J. Worrell	....	45	45	39	6	25	20	45	....	44	1	....	....	44	....	1	....	15	30
	Dickerson County jail	G. W. Haynes	....	1	1	1	....	1	....	1	....	1	....	....	....	1	....	....	....	1	....
	Franklin County jail	O. H. Price	....	11	11	11	....	5	6	11	....	8	3	....	....	11	....	....	....	6	5
	Grayson County jail	J. C. Taylor	2	9	11	11	....	5	6	11	....	9	2	....	....	10	1	....	....	4	7
	Henry County jail	J. P. Lavinder	....	8	8	6	2	7	1	8	....	3	5	....	....	7	1	....	....	4	4
	Montgomery County jail	C. M. Turner	....	1	1	1	....	1	....	1	....	1	....	....	....	1	....	....	....	....	1
	Patrick County jail	G. F. Rorrer	....	42	42	42	....	....	....	42	42	37	5	....	....	41	1	....	....	42	....
	Pittsylvania County jail	W. I. Overbey	....	2	2	1	1	2	....	2	....	1	1	....	....	2	....	....	....	2	....
	Pulaski County jail	H. A. Cooper	....	12	12	10	2	4	8	7	5	12	....	....	....	11	....	1	....	2	10
	Roanoke County jail	H. A. Webber	....	5	5	5	....	5	....	5	....	5	....	....	....	4	....	1	....	....	5
	Roanoke City jail	J. B. Trayrham	....	1	1	1	....	....	....	1	....	....	1	....	....	....	1	....	....	....	1
	Scott County jail	A. B. Quillin	3	7	10	9	1	6	1	7	....	7	....	....	....	7	....	....	....	7	3
	Smythe County jail	W. D. Wilmore	1	2	3	3	....	2	1	3	....	3	....	....	....	3	....	....	....	....	3
	Tazewell County jail	Jno. Perry	....	7	7	7	....	....	....	7	....	6	1	....	....	7	....	....	....	1	6
	Wythe County jail	J. B. Harsh	....	16	16	15	1	8	8	15	1	13	3	....	....	14	....	1	1	4	12
West Virginia	Greenbrier	W. P. Scott	....	9	9	9	....	4	5	8	1	6	3	....	....	9	....	....	....	7	2
	Harrison County jail	G. W. Sires	....	16	16	16	....	5	11	16	....	15	1	....	....	14	2	....	....	....	16
	Kanawha County jail	L. H. Ewart	....	77	77	76	1	47	30	75	2	66	11	....	....	67	5	1	4	....	....
	Mason County jail	F. A. Work	....	1	1	1	....	....	1	1	....	1	....	....	....	....	1	....	....	....	1
	Mercer County jail	G. L. Karnes	....	2	2	2	....	1	1	2	....	2	....	....	....	1	1	....	....	....	2
	Monroe County jail	A. McCleam	....	1	1	1	....	....	1	1	....	1	....	....	....	1	....	....	....	....	1
	Ohio County jail	W. C. Handlan	....	13	13	13	....	5	8	11	2	12	1	....	....	7	2	....	4	....	13
	Raleigh County jail	J. A. Webb	....	3	3	3	....	1	2	3	....	3	....	....	....	3	....	....	....	....	3
	Randolph County jail	Omar Conrad	....	1	1	1	....	....	1	1	....	1	....	....	....	1	....	....	....	....	1
	Ritchie County jail	J. B. Hallam	....	1	1	1	....	1	....	1	....	1	....	....	....	1	....	....	....	1	....
	Summers County jail	Wm. Gott	....	4	4	4	....	1	3	3	1	3	1	....	....	3	1	....	....	1	3
	Wood County jail	D. J. Jones	2	13	15	15	....	9	4	13	....	13	....	....	....	9	1	....	3	1	14
	Wyoming County jail	W. B. Shannon	....	6	6	6	....	3	3	6	....	6	....	....	....	6	....	....	....	....	6

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Washington	King County jail	Wm. Cochrane		134	134	134				134		49		3	62	107			27		134
	Pierce County jail	J. H. Wilt		54	54	54				52	2	26		3	25	22	1		31	54	
	Thurston County jail	Wm. Billings		11	11	11				11		1		1	9			1	10		11
	Yakima County jail	D. E. Lesh		13	13	13		2	11	13		12			1				13	2	11
Wisconsin, eastern	Manitowoc County jail	John Bolen		1	1		1	1		1		1				1				1	
	Milwaukee County jail	Newell Daniels	2	62	64	60	4			61	1	42		20		32	10		20	14	50
	Winnebago County jail	F. W. Follett		7	7	7		6	1	7		5		2		6	1			6	1
Wisconsin, western	Dane County jail	J. M. Estes	3	52	55	49	6	38	14	50	2	21		31			4	4	44	37	13
Wyoming	Laramie County jail	S. K. Sharpless		4	4	4		1	3	4		4					1		3		4

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EXHIBIT N.—*Report of the board of trustees of the Reform School.*

REFORM SCHOOL OF THE DISTRICT OF COLUMBIA,
Washington, D. C., October 10, 1888.

SIR: I have the honor to submit herewith, pursuant to law, the nineteenth annual report of the board of trustees of the Reform School.

Since the organization of the school, nearly twenty years ago, 1,302 boys have been received and cared for.

On the first day of the last fiscal year there were 156 boys in the school.

During the fiscal year ending June 30, 1888, 65 boys were received, making 221 boys during the year.

Of the boys received during the year, 13 were committed by the supreme court of the District of Columbia; 42 by the police court, and 10 by the president of the board of trustees.

Fifty-nine were received on first commitment and 6 on second commitment.

The maximum number of boys during the year was 165; the minimum, 151; average during entire year, 158. Fifty-nine boys were discharged by order of the board of trustees.

For further statistics your attention is respectfully invited to the report of the superintendent herewith.

No deaths have occurred during the year, and but nine deaths have occurred since the school was first organized, nearly twenty years ago.

Homes have been obtained for a number of the boys upon their discharge, and others have been returned to their parents and guardians.

The trustees have every reason to believe that, in a large majority of cases, boys discharged are greatly benefited by their stay in the school.

There they are taught habits of industry and obedience, and every attention is given to their morals and education; and it is the endeavor of the board to fit them to go out into the world, into life's battle, educated, trained, and equipped to maintain their position in the ranks of their fellow-citizens wherever they may be thrown.

No serious sickness of any kind has occurred during the past year, and such mild cases as did occur readily yielded to treatment, and your attention is invited to the report of Dr. Wells, the physician of the school.

It frequently happens that boys who are entitled to their discharge have no proper homes, and it is impossible to find them employment in the District.

The attention of Congress was called to this subject during its last session and a small appropriation of $500 was made to enable the trustees to find homes for such boys and to defray their expenses in sending them there.

It is thought great benefit will result from this.

The amount appropriated is more in the nature of an experiment, and if, as the board expects, it works well, a further and larger appropriation may be asked for.

It is doing the boy, as well as the school, great injustice to turn them out into the world without a home or employment, and to do so is to undo all that has been done for him in the school, and to place him in a position where he may be led into temptation; while, by getting him a home at a distance from the city, far from his former associates and surroundings, he has an incentive to lead a new life, and an inducement to so conduct himself as to make for himself an honorable name and reputation, and become a good and worthy citizen.

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A large proportion of the boys discharged from the school return to their homes in the city and readily find employment, and in most cases are doing well.

It is for the boys without homes or friends for whom this appropriation is asked, that the school may find them for them.

While it is a small sum, and enables the board to find homes for but few boys, it is money well expended.

Estimates for appropriations for the expenses of the school for the next fiscal year have been submitted to you and the Commissioners of the District of Columbia, as follows:

For Reform School:	
One superintendent	$1,500.00
Assistant superintendent	900.00
Teachers and assistant teachers	3,500.00
Matron of school	600.00
3 matrons of families, at $180 each	540.00
Superintendent of chair-shop	660.00
Farmer	480.00
Engineer	396.00
Baker, cook, shoemaker, and tailor, at $300 each	1,200.00
2 dining-room servants, seamstress, chambermaid, and laundress, at $144 each	720.00
Florist	360.00
Secretary and treasurer of board of trustees	600.00
Watchmen, not exceeding five in number	1,140.00
In all	12,596.00

For support of inmates, including groceries, flour, feed, meats, dry goods, leather and shoes, gas, fuel, hardware, table ware, furniture, farm implements, and seeds, harness and repairs to same, fertilizers, books, stationery, plumbing, painting, and glazing, medicines, medical attendance, stock fencing, repairs to buildings, and other necessary items, including compensation not exceeding $900 for additional labor or services, and for transportation and other necessary expenses incident to securing suitable homes for discharged boys, not exceeding $500 in all, in the discretion of the Commissioners, $26,000.

Enlarging boiler-house	$3,000
Coal vaults	2,000
Additional boiler and steam-pumps	2,000
Additional outside water-closet of brick	1,000
Grading, draining, and permanently improving grounds	1,000
In all	9,000

The estimates for support of inmates, and salaries, are the same as for the present fiscal year.

Owing to the change of the mode of heating the buildings, an additional boiler and coal vaults will be needed, for which estimates are submitted as above.

During the last fiscal year there was appropriated for support of inmates $37,476. Of this amount the treasurer expended $36,576.23, leaving unexpended balance of $899.77.

Had the new family building been completed in time, additional officers would have been required, and this surplus would have been expended for that purpose.

There was appropriated for the construction of greenhouses	$4,500.08
Expended	4,498.05
Leaving unexpended	1.42

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Appropriated for the construction of workshop building	$4,700.00
Expended	4,699.59
Leaving balance unexpended	.41
Appropriated for grading, draining, and permanently improving grounds	500.00
Expended	494.68
Leaving balance unexpended	5.32
Appropriation for construction of family building and tank-house	27,980.70
Expended	27,605.66
Leaving balance unexpended	375.04

The greater part of this unexpended balance will be needed for drain-pipes, water-pipes, etc., in connection with the building.

There was received by the treasurer from the superintendent during the fiscal year, $3,115.65, being revenue derived from the labor of the inmates and other sources, which, in accordance with the act approved February 25, 1885, has been placed in the Treasury of the United States to the credit of the United States and the District of Columbia in equal parts.

The report of the treasurer is herewith submitted in detail, showing the expenditures made by him during the last fiscal year.

The family building and tank-house have been completed by the contractor in the most substantial and satisfactory manner, and in accordance with plans submitted and approved by the Architect of the Capitol and building inspector of the District of Columbia. The buildings were most carefully inspected during the course of their erection by members of the board of trustees and Mr. Thomas B. Entwistle, building inspector of the District of Columbia.

The family building will accommodate about sixty boys; giving the school ample room for two hundred boys, and by this building the board are enabled to separate the larger from the smaller boys, keeping the smaller boys in one building more readily under the eye of the superintendent and matron.

The board has always felt that the discipline of the school would be better carried out, and to the greater advantage of the smaller boys, if they could be kept to themselves, and away from the larger boys.

The contract for heating the building has been made with Messrs. Basshor & Stebbins, of Baltimore, Md., they being the lowest bidders, and it is expected that their work will be completed on or before the 1st proximo, when the buildings can be occupied.

The new tank-house will afford an additional supply of 30,000 gallons of water, which was not only necessary to the health and comfort of the inmates, but in case of fire can be utilized for extinguishing it.

A cold-storage room has been fitted up in the tank-house, in which fruit, vegetables, meat, milk, and butter can be kept at all times and for any length of time.

Under the appropriation of $1,100, contract has been made with George H. Conway for the erection of fire-escapes on the buildings for $680, which will be completed at an early date.

The farm has produced well, considering the late season and the poor quality of the land.

Sufficient vegetables have been raised for all the needs of the school; and hay, grain, and fodder have been raised in abundance to feed the stock.

Some fine Holstein cattle have recently been purchased, which, it is hoped, is the nucleus of a very fine herd of these cattle.

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It is the desire of the board to make the institution, in all its branches, a model.

Two new greenhouses have been erected under an appropriation made by Congress for this purpose, which will add considerably to the revenues of the school, besides teaching a class of boys a profitable and pleasant calling.

There has been no change among the employés of the school during the fiscal year.

They have, as a rule, discharged their arduous and trying duties with fidelity, and have all worked willingly and cheerfully, looking to the best interests of the trusts imposed upon them, for which they deserve to receive the thanks of the trustees.

It was the desire of the trustees that the chief clerk of the Department of Justice might be *ex officio* a member of the board, and a bill for this purpose was presented to Congress, but failed to become a law.

A bill was also presented giving the trustees the right to recall any boy during his minority, who has been discharged from the school, who, in their opinion, was without a proper home, or for other reasons should be returned to the school.

This bill also failed to receive favorable action by Congress.

Very respectfully,

A. J. FALLS,
President of Board of Trustees.

The ATTORNEY-GENERAL.

Report of the superintendent.

REFORM SCHOOL, D. C.,
October 1, 1888.

GENTLEMEN: I have the honor to present herewith my report for the financial year ending June 30, 1888.

Total number of boys since opening		1,302
Number of deaths since opening		9
Rate of mortality, less than ¼ of 1 per cent.		
Average age of boys when received, years, thirteen.		
Number of boys in institution June 30, 1887		156
Received during the year as follows:		
From supreme court, D. C.	13	
From police court	42	
From president board of trustees	10	
		65
Total population for the year		221
Number received on first commitment		59
Number received on second commitment		6
Average age of boys received during the year, twelve years and six months.		
Maximum number in school during year		165
Minimum number in school during year		151
Average number in school during year		157
Number of boys discharged during year:		
By order board of trustees		59
By order judge of police court		5
Escaped, not returned		2
Total number discharged		66
Number remaining June 30, 1888		155

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Nativity of boys received during the year:	
American	60
Irish	1
English	1
Scotch	1
German	1
Italian	1
Total received	65
Causes of commitment:	
Incorrigibility	22
Larceny	34
Vagrancy	2
Assault	3
House-breaking	4
Total received	65
Religious training of boys prior to entering school:	
Baptist	19
Catholic	3
Episcopalian	1
"Christian"	1
Methodist	30
Presbyterian	3
Unitarian	1
No early religious training	7
Total received	65
Educational grade when received:	
Number ignorant of the alphabet	4
Number who knew alphabet only	10
Number who could spell words of one syllable	2
Number who could read primary lessons	22
Number who could read well	27
Total received	65
Number who could not write	23
Number who could write imperfectly	14
Number who could write legibly	12
Number who could write well	16
Total	65
Number who had never studied arithmetic	44
Number advanced to multiplication	9
Number advanced to long division	6
Number advanced to fractions	6
Total received	65

FINANCIAL STATEMENT.

The superintendent has received from various sources, and turned the same over to Samuel W. Curriden, treasurer of the school, who has covered the same into the United States Treasury for the benefit of the United States and the District of Columbia jointly, as follows, viz:

Amount received from chair-shop account	$1,726.38
Amount received from sales farm products	314.70
Amount received from green-house products	601.91
Amount received from Department of Justice	397.65
Amount received from miscellaneous sources	75.00
Total	3,115.64

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The school has closed another fiscal year, with satisfactory results in all its departments. About the same average number of boys have been cared for, and quite as many as could be accommodated comfortably.

A new family building, now nearly completed, will make it possible, however, to largely increase our population. It will also furnish opportunity for a more thorough classification of the inmates by separating the older from the younger boys.

Regular school sessions have been held during eight months of the year, and every boy has had the advantage of a daily attendance of from three to four hours.

A large proportion of our boys are trained only in such studies as they can pursue to profit and make practical in the work they may be called to do after their final discharge.

Primary arithmetic, mental and written, and the multiplication tables are taught, even to the youngest boys.

Reading, writing, geography, and written arithmetic, to include fractions, are the usual daily studies in each school grade.

In our "B" family there is one class in the more advanced studies, including history, algebra, and geometry. Crayon drawing upon the blackboard of maps and problems, to illustrate the lessons, is also practiced by this class.

In natural ability and ordinary "mother wit" our boys take in a very wide range. Some are of the highest type, bright, quick to discern, and of ready memory, while others are lamentably deficient in each and all of these gifts of nature. Considering, then, the average mental and physical condition of the boys when admitted to the school, their habits of life, and general antipathy to study of any kind, it will be seen that our teachers have often a very trying and difficult task to perform. The general results, however, of the present school year must prove beyond question that they have been both faithful and efficient in the discharge of their special duties.

The new workshop extension has given us much additional room in that building. Our principal mechanical industry is in cane-seating chairs, and this has been for many years a steady source of income to the school. A full average amount of work has been done during the year. This industry has one redeeming quality, it furnishes light and steady employment for most of the smaller boys.

It can not be considered, however, or classed as skilled labor, as with even ordinary application boys soon become experts in all its branches. It serves with us to keep their hands employed, and at the same time assists them to form habits of industry.

In this connection I would suggest that it would be wise and in the interests of good economy, to ask Congress to make a reasonable appropriation to secure the necessary tools and mechanical appliances, together with skilled instructors, to the end that a number of our large boys might be taught some useful trade or occupation while inmates of the institution.

During the summer months we find no difficulty in securing employment on the farm for our large boys. This is also very necessary and in every way honorable and healthful labor.

During the past year this work has been rigorously prosecuted under the immediate direction of the farmer and his assistants. There has been grown a full average crop of such roots and vegetables as can be used profitably for both summer and winter supplies. Our soil is not naturally productive, but under continuous cultivation for years and the application of fertilizing agents a fair proportion of our cleared

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ground has been prepared for growing small fruits, a full variety of table vegetables, and such roots as are found valuable for winter feeding of farm stock.

The general health of the school has been good—above the average—throughout the entire year. We have no deaths nor serious accidents or epidemic diseases in any form to report. Every precaution has been taken to avoid infection from whatever source, while the sanitary condition of the buildings and grounds has been uniformly maintained. To this end disinfectants have been freely used, under the advice and direction of the attending physician, Dr. Charles A. Wells, to whose annual report I beg to refer you for further and official information.

Our national holidays were all faithfully observed and celebrated in due form. On the Fourth of July bunting was freely displayed, and the usual amount of powder exploded.

There were games of various kinds, out of which the average boy managed to get his share of pure enjoyment.

Thanksgiving Day came as usual on the last Thursday in November, and was duly observed, but Christmas is always our favorite holiday at the school, and this one proved itself a worthy successor.

Coming as it did on Sabbath day, our chapel services were made appropriate to the occasion, including the singing of several beautiful anthems by the boys. Monday came also with its release from all unnecessary work, and opened with a good warm breakfast, followed by a box of mixed candies to each boy.

Dinner came in due time, with a full supply of roast turkey, ample dishes of well cooked vegetables, and pickled cabbage. Open air exercises on the play grounds during the afternoon gave a fitting relish to the mince-pie and doughnuts furnished at the evening meal. The day closed with music and recitations in the several school-rooms.

But we have still another "annual" worthy of mention, and with us it fairly supplants all the others. This one is practically of our own making, and is already favorably known to many good friends of the school as our "annual entertainment, given by the boys of the institution." It came this year on the evening of the 26th of January, and brought together an unusually large and appreciative audience from the city and neighborhood.

The exercises were varied, consisting of recitations, dialogues, calisthenics, and juvanile operatta, all rendered in character and costumes. We are greatly indebted to our teacher of vocal music, Mr. William K. Cohen, of the city, for valued assistance in this as in all efforts of a similar kind.

Many strangers who have come to the city, either on business or for pleasure, have paid us the compliment of a friendly visit to the school. Our resident neighbors of the city come more frequently, and under the rules are always made welcome.

We have been greatly encouraged also in our good work by occasional visits from our discharged boys, many of whom have grown up into a worthy manhood and are now engaged in business for themselves. I could name a number of these boys, some of them located in the far Western States, all doing well and all testifying their personal gratitude to the school authorities for the timely restraint and necessary discipline imposed during the years they were working out the problem of their honorable discharge.

Our Sabbath-day exercises have been continued regularly during the year, and are appointed to be held at 3 o'clock in the afternoon. These services are open and free to all friends, and in no sense sectarian.

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Our service of song, as rendered by the boys, with Mr. Cohen in charge of the organ, never fails to give additional interest to these hours for religious worship.

Rev. E. A. McGurk, president of Gonzaga College, visits the school one Sabbath in each month in the interest of our Catholic boys, and to administer the sacraments of their church. Every Sabbath evening the same boys are brought together to receive religious instruction from teachers who come from the city for that purpose.

On several occasions we have had choice entertaiments given gratuitously at the school by those interested in the comfort and welfare of our boys.

One evening was given to music and "the concord of sweet sounds," another to the elocutionist's magic in his "art of putting things," while yet another was devoted to a charming voyage "over oceans and across continents," under the guiding wand of Mr. B. P. Murray, of East Washington, assisted by his wonder-producing stereopticon. On many occasions other friends have been generously sending in contributions in the shape of books, magazines, and other judiciously selected reading matter for a place in our library. To each and all our boys have given a cordial welcome, and I am authorized to further express their hearty appreciation of these kindly visitations and thoughtful contributions.

We desire to express also our many obligations to ministers of the Gospel and others who have so frequently and acceptably favored us with their presence, and served us so faithfully by their words of counsel and encouragement in the conduct of our regular Sabbath-day services.

Altogether we have had much to excite our gratitude in closing another year of active school work. Few changes have been made in our official force, and, with rare exceptions, all have moved in harmony and with a steady purpose to do their work faithfully and well.

Under the Divine blessing I may not even doubt the value of this work or the good it is destined to accomplish.

To the board of trustees I am sincerely grateful for their aid and counsel and for their continued confidence.

Respectfully submitted.

G. A. SHALLENBERGER,
Superintendent.

The BOARD OF TRUSTEES.

Report of the treasurer.

REFORM SCHOOL OF THE DISTRICT OF COLUMBIA,
Washington, September 25, 1888.

GENTLEMEN: I have the honor to transmit to you herewith statements giving in detail my receipts and disbursements as treasurer of the Reform School during the fiscal year ended June 30, 1888:

Appropriated for salaries and support	$37,476.00
Expended as per statement of disbursements hereto appended	36,576.23
Leaving a balance unexpended of	899.77
Appropriated for construction of greenhouses	4,500.00
Expended as per statement of disbursements hereto appended	4,498.58
Leaving a balance unexpended of	1.42

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Appropriated for construction of workshop building	$4,700.00
Expended as per statement of disbursements hereto appended	4,699.59
Leaving a balance unexpended of	.41
Appropriated for grading, draining, and permanently improving grounds	500.00
Expended as per statement of disbursements hereto appended	494.68
Leaving a balance unexpended of	5.32
Appropriated for the construction of a family building and tank-house	27,980.70
Expended as per statement of disbursements hereto appended	27,605.66
Leaving a balance unexpended of	375.04

I have also received from the superintendent of the school during the fiscal year $3,115.65, being revenues derived from labor of inmates and other sources. In accordance with the act of Congress approved February 25, 1885, I have paid the same into the Treasury of the United States to the credit of the United States and the District of Columbia in equal parts.

Very respectfully and truly yours,

SAM'L W. CURRIDEN,
Treasurer.

The BOARD OF TRUSTEES.

Statement of appropriations and disbursements on account of current expenses of the school during the year.

Appropriated for pay-roll		$12,476.00
Pay-rolls for 12 months		11,615.00
Unexpended		861.00
Appropriated for support of inmates		$25,000.00
Compensation account (appropriation $900)	$877.58	
Groceries, butter, ice, etc	5,375.23	
Flour and feed	2,504.54	
Fresh meats, fish, etc	2,296.94	
Dry goods, hats, and clothing	2,811.12	
Leather and shoes	435.80	
Gas and fuel	3,473.09	
House-ware, tableware, etc	374.80	
Furniture and improvements	1,774.58	
Farm tools, fertilizers, and seeds	2,014.67	
Books, stationery, etc	365.39	
Repairs, including painting and glazing	1,380.93	
Medicines and medical attendance	587.19	
Farm stock	17.00	
Miscellaneous expenses, not above included	722.07	
Total		24,961.23
Leaving a balance unexpended, of		38.77
Unexpended:		
Pay-roll account		861.00
Support account		38.77
In all		899.77

Receipts and disbursements of S. W. Curriden, treasurer of the Reform School of the District of Columbia, for the fiscal year ended June 30, 1888.

RECEIPTS.

Support of inmates account:	
Appropriation for salaries	$12,476
Appropriation for the support of inmates	25,000
Total	37,476

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Receipts and disbursements of S. W. Curriden, treasurer of the Reform School of the District of Columbia, etc.—Continued.

DISBURSEMENTS.

Month.	Name.	For what expended.	Amount.
1887.			
July		Pay-roll, July	$911.00
	William Becket	Compensation, July	19.00
	Louisa Johnson	do	7.50
	Philip Nicholas	do	25.00
	Frederick Ellinger	do	28.33
	William M. Galt	Flour, etc	205.25
	William J. Spicer	do	22.00
	B. R. Scannell	Meat	193.64
	Hume, Cleary & Co	Groceries	159.32
	Browning & Middleton	do	154.12
	G. M. Oyster & Co	Butter	56.24
	Tschiffley & Evans	Medicines	22.75
	J. T. Agnew & Co	Coal	31.00
	Washington Gas Light Company	Gas	11.75
	Woodward & Lothrop	Dry goods	18.36
	Lansburg Brothers	do	23.83
	C. W. Thorn & Co	do	44.31
	Eiseman Brothers	Clothing	5.00
	R. Cohen	Shoes	15.75
	Evening Star Company	Advertising coal proposals	11.00
	George N. Holland	Lime, etc	18.60
	G. B. Atkinson	Printing	8.00
	J. E. Berry	Hack-hire	4.00
	John A. Baker	Seed	16.40
	J. M. Lanxman	Blacksmithing	10.65
	F. P. May & Co	Hardware	32.96
	George Watts	Houseware	7.68
	M. W. Beveridge	do	15.42
	George Ryneal, jr	Paint	7.00
	T. W. Smith	Lumber	32.73
	Thomas Somerville & Sons	Pipes, etc	28.90
	G. A. Shallenberger	Sundries	25.43
August		Pay-roll, August	921.00
	Louisa Johnson	Compensation, August	7.50
	Philip Nicholas	do	25.00
	J. M. Fernandez	Awnings	26.25
	G. A. Shallenberger	Sundries	14.60
	C. A. Wells	Medical service	70.00
	Tschiffley & Evans	Medicines	30.70
	Washington Gas-Light Company	Gas	15.88
	William M. Galt & Co	Flour	211.85
	B. R. Scannell	Meat	193.92
	Georgh M. Oyster & Co	Butter	128.58
	Beall & Baker	Groceries	88.52
	Browning & Middleton	do	108.30
	Independent Ice Company	Ice	43.32
	M. W. Beveridge	Kitchenware	12.66
	Woodward & Lothrop	Dry goods	11.40
	Lansburg & Bro	do	62.38
	Saks & Co	Clothing	24.50
	Eiseman Bros	do	11.00
	C. H. Gardner & Co	Hats	29.52
	C. W. Thorn & Co	Dry goods	11.80
	R. Cohen	Shoes	19.50
	J. M. Lanxman	Blacksmithing	12.85
	O'Neill Bros	do	8.25
	Craig & Bro	Plants	32.50
	John A. Baker	Farm cart, etc	54.85
	K. Kneese & Son	Harness, etc	25.05
	E. W. Ross & Son	Hardware	14.90
	L. H. Schneider & Son	do	8.05
	F. P. May & Co	do	24.93
	T. W. Smith	Lumber	39.15
September	G. M. Holland	Lime	31.55
	Washington Brick Machine Company	Bricks	8.00
	E. Morrison	Stationery	6.95
	J. E. Berry	Carriage-hire	12.00
	Olcott & Cooper	do	4.00
	R. Reyburn	Medical attendance	10.00
	A. O. Brummel	Repairing roof	10.00
	Hume, Cleary & Co	Groceries	49.59
October		Pay-roll, September	921.00
	Daniel Johnson	Compensation	22.00
	Philip Nicholas	do	25.00
	Louisa Johnson	Compensation	7.50
	Wm. K. Cohen	do	25.00

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Receipts and disbursements of S. W. Curriden, treasurer of the Reform School of the District of Columbia, etc.—Continued.

DISBURSEMENTS—Continued.

Month.	Name.	For what expended.	Amount.
1887.			
October	S. W. Curriden	Services to September 30	$150.00
	Browning & Middleton	Groceries	121.06
	Hume, Cleary & Co	do	102.70
	Beall & Baker	do	47.15
	Geo. M. Oyster & Co	Butter	119.68
	Independent Ice Company	Ice	24.00
	Tschiffely & Evans	Medicine	25.25
	Washington Gas Light Company	Gas	24.38
	J. P. Agnew & Co	Coal	1,085.00
	Henry A. Clarke & Son	do	163.02
	Lansburgh & Bro	Dry goods	13.74
	C. W. Thorn & Co	do	28.63
	Eiseman Bros	Clothing	13.50
	Lewis Boar, agent	Sundries	3.86
	R. Cohen	Shoes	61.85
	J. T. Free, jr	Books, etc	12.19
	Wm. Ballantyne & Son	do	14.76
	Judd & Detweiler	Printing	2.00
	L. H. Schneider's Sons	Hardware	15.04
	M. W. Beveridge	Table ware	20.10
	Melville Lindsay	Fire hose	20.30
	Wm. H. Ernest	Flower pots	32.10
	Chesapeake and Potomac Telephone Company	Service to September 30	39.70
	John A. Baker	Seed	20.41
	J. M. Lauxman	Blacksmithing	12.02
	K. Kneesi	Harness	40.75
	Geo. Ryneal, jr	Paint, etc	4.00
	T. Somerville & Sons	Pipe, etc	25.48
	G. A. Shallenberger	Sundries	12.82
	R. A. Shreve	Sod for greenhouses	11.70
	Douglas & McKnew	Bricks	6.65
	Allen R. Adams	Copying	21.50
November		Pay-roll, October	908.00
	W. K. Cohen	Compensation	25.00
	Philip Nicholas	do	25.00
	William Beckett	do	20.00
	L. Johnson	do	7.50
	G. A. Shallenberger	Sundries	21.05
	Wm. M. Galt & Co	Flour	189.37
	B. R. Scannell	Meat	163.76
	Woodward & Lothrop	Dry goods	192.29
	Washington Brick Machine Company	Manure	68.80
	Columbia Railway Company	do	109.20
	N. Anderson	Repairs	65.62
	Golden & Ketchum	Plastering	5.00
	Thomas T. Keane	Meat	207.39
	N. White & Co	Oysters	13.47
	Hume, Cleary & Co	Groceries	91.23
	Browning & Middleton	do	193.16
	Beall & Baker	do	35.78
	G. M. Oyster & Co	Butter	74.96
	Independent Ice Company	Ice	19.00
	Geo. J. Mueller	Sundries	6.62
	Tschiffely & Evans	Medicines	16.04
	C. A. Wells	Medical services	112.00
	Washington Gas Light Company	Gas	39.75
	Lansburgh & Bro	Dry goods	46.03
	Woodward & Lothrop	do	275.45
	C. W. Thorn & Co	do	21.05
	Pitkin & Thomas	Clothing	59.50
	Eiseman Bros	do	6.25
	Auerbach & Bro	Hats	11.65
	W. H. Thompson	Caps	31.64
	R. Cohen	Shoes	20.10
	J. D. Free, jr	School books	35.28
	M. W. Beveridge	Kitchen ware	17.00
	J. M. Lauxman	Blacksmithing	7.12
	L. H. Schneider's Sons	Hardware	5.81
	F. P. May & Co	do	13.02
	Ollcott & Cooper	Carriage hire	4.00
	J. E. Berry	do	8.00
	Hall Bros. & Co	Green house supplies	4.94
	John Dixon	Painting	25.00
	George N. Holland	Lime, etc	6.80
	George Ryneal, jr	Oil, paint, etc	29.38
	R. Leitch & Son	Pipe, etc	45.55

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Receipts and disbursements of S. W. Curriden, treasurer of the Reform School of the District of Columbia, etc.—Continued.

DISBURSEMENTS—Continued.

Month.	Name.	For what expended.	Amount.
1887.			
November	W. M. Galt & Co	Flour	$213.02
	William Beckett	Compensation	18.00
	Robert Wright	do	18.00
	John Dixon	Painting	31.25
December		Pay-roll, November	923.00
	W. K. Cohen	Compensation	25.00
	Philip Nicholas	do	25.00
	L. Johnson	do	7.50
	N. Macdaniel, agent	Railroad fare for boy to Montgomery, Ala.	22.00
	Henry A. Clarke & Son	Coal	1,090.14
	Washington Gas Light Company	Gas	52.63
	William M. Galt & Co	Flour	189.42
	B. R. Scannell	Meat	171.35
	N. White & Co	Oysters	10.50
	Hume, Cleary & Co	Groceries	121.52
	Browning & Middleton	do	191.76
	G. M. Oyster & Co	Butter	94.47
	Independent Ice Company	Ice	22.80
	Tschiffely & Evans	Medicines	6.40
	Lansburgh & Bro	Dry goods	13.30
	Pitkin & Thomas	Clothing	219.80
	C. H. Garden & Co	Caps	59.72
	C. W. Thorn & Co	Dry goods	5.32
	Eiseman Bros	Clothing	17.75
	R. Cohen	Shoes	16.85
	William L. King & Bro	Leather, etc	19.35
	K. Kneesi & Son	Harness, etc	10.00
	George Watts & Son	Table ware	6.89
	M. W. Beveridge	do	15.59
	J. D. Free, jr	Books, etc	5.13
	William Ballantyne & Son	Books	21.58
	E. Morrison	Stationery	3.50
	J. D. Milans	Printing	11.50
	F. B. Cross, jr	Lumber	22.27
	T. W. Smith	do	53.12
	F. P. May & Co	Hardware	11.78
	George Ryneal, jr	Paint	20.04
	George N. Holland	Hardware	6.75
	O'Neill Brothers	Blacksmithing	11.25
	J. M. Lauxman	do	10.50
	G. A. Shallenberger	Sundries	11.45
	B. P. Murray	Entertainment	10.00
	Thomas Somerville & Son	Pipe	23.50
	Smiths, Powell & Lamb	Trees	58.50
	J. P. Agnew & Co	Coal	125.40
	J. E. Berry	Carriage hire	12.00
		Pay-roll, December	908.00
	Philip Nicholas	Compensation	25.00
	L. Johnson	do	7.50
	W. K. Cohen	do	25.00
	James Bradley	do	15.00
	S. W. Curriden	Services to December 31	150.00
1888.			
January	G. A. Shallenberger	Sundries	14.90
	C. A. Wells	Medical services	46.00
	William M. Galt & Co	Flour, etc	213.02
	B. R. Scannell	Meat	152.51
	Beall & Baker	Lard, etc	22.20
	N. White & Co	Oysters	13.33
	Hume, Cleary & Co	Groceries	187.13
	Browning & Middleton	do	260.86
	C. A. Denekas	Yeast	20.78
	G. M. Oyster & Co	Butter	79.96
	George L. Mueller	Sundries	14.41
	W. S. Anderson & Co	Krout	8.25
	Independent Ice Company	Ice	26.60
	Tschiffely & Evans	Medicine	9.35
	Washington Gas Light Company	Gas	53.50
	William R. Riley	Dry goods	43.12
	Woodward & Lothrop	do	38.06
	Lansburgh & Brother	do	32.30
	Eiseman Brothers	Clothing	15.00
	Pitkin & Thomas	do	230.00
	C. W. Thorn & Co	Dry goods	23.27
	R. Cohen	Shoes	17.65

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Receipts and disbursements of S. W. Curriden, treasurer of the Reform School of the District of Columbia, etc.—Continued.

DISBURSEMENTS—Continued.

Month.	Name.	For what expended.	Amount.
1888.			
January	W. L. King & Brother	Leather, etc	$12.47
	William Ballantyne & Son	School books	27.54
	F. P. May & Co	Hardware	12.25
	M. W. Beveridge	Table ware	10.52
	W. H. Harrover	Stove, etc	11.85
	J. W. Lauxman	Blacksmithing	10.15
	C. Giebel	Repairs to carts	24.00
	J. A. Baker	Baskets, etc	9.65
	Columbia Railroad Company	Manure	109.20
	Washington Brick Machine Company	do	103.20
	Hutchinson Brothers	Repairs to range	7.50
	George Ryneal, jr	Paint	15.76
	L. A. Schneider's Sons	Nails, etc	10.30
	N. Anderson	Repairing	15.00
	B. F. Guy & Co	Repairing roof	51.17
	Chesapeake and Potomac Telephone Company	Service	37.50
	Olcott & Cooper	Carriage-hire	4.00
	J. E. Berry	do	16.00
February		Pay-roll, January	923.00
	Louisa Johnson	Compensation	7.50
	William K. Cohen	do	25.00
	Philip Nicholas	do	25.00
	John Brennan	Carpentering	45.50
	G. A. Shallenberger, superintendent	Sundries	14.00
	John H. Wheeler	Hire of wagon	8.00
	Wellington Redd	Hauling ice	15.63
	E. P. Godman	Ice	46.25
	William M. Galt & Co	Flour	194.67
	Beall & Baker	Groceries	40.14
	Browning & Middleton	do	180.96
	Hume, Cleary & Co	do	81.81
	B. R. Scannell	Meat	132.58
	N. White & Co	Oysters	5.25
	George M. Oyster & Co	Butter	69.78
	Independent Ice Company	Ice	11.40
	Tschiffley & Evans	Medicine	11.48
	William R. Riley	Dry goods	30.88
	Lansburgh & Bro	do	29.71
	Woodward & Lothrop	do	24.53
	Lewis Barr, agent	Sewing-machine, etc	39.20
	C. W. Thorn & Co	Dry goods	16.14
	B. I. Behrend & Son	do	13.36
	K. Kneesi & Son	Lap-robes	7.00
	Eiseman Bros	Clothing	31.50
	R. Cohen	Shoes	25.45
	W. L. King & Bro	Leather, etc	14.16
	Washington Gas-Light Company	Gas	62.68
	William Ballantyne & Son	Books	48.65
	E. Morrison	Stationery	12.34
	E. H. Butler & Co	Maps, etc	32.00
	M. W. Beveridge	Tableware	14.80
	L. H. Schneider's Son	Hardware	5.31
	Daniel Hannan	Plumbing	16.75
	S. I. Shedd & Bro	Gas-fittings	7.00
	George W. Knox	Conveyance	6.00
	J. E. Berry	do	38.00
	C. Giebel	Blacksmithing	6.75
	O'Neill Bros	do	14.50
	George Ryneal, jr	Paint, etc	9.00
	J. F. Walker's Sons	Cement	2.00
	W. Given & Co	Farm stock	17.00
	T. W. Smith	Lumber	23.43
	George M. Holland	Farm tools	7.50
	N. MacDaniel, agent	Railroad ticket to Knoxville	16.45
	John Brennan	New floor in dining-room	280.00
March		Pay-roll, February	903.00
	Philip Nicholas	Compensation	25.00
	L. Johnson	do	7.50
	W. K. Cohen	do	25.00
	G. A. Shallenberger, superintendent	Sundries	12.13
	L. Moxley	Suits	6.00
	Wm. M. Galt & Co	Flour, etc	221.87
	B. R. Scannell	Meat	144.41
	W. J. Holtman	Fish	9.70
	R. A. Golden	do	4.00
	N. White & Co	Oysters	7.[illegible]
	W. S. Anderson & Co	Kraut	6.[illegible]
	Hume, Cleary & Co	Groceries	87.[illegible]

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Receipts and disbursements of S. W. Curriden, treasurer of the Reform School of the District of Columbia, etc.—Continued.

DISBURSEMENTS—Continued.

Month.	Name.	For what expended.	Amount.
1888.			
March	Browning & Middleton	Groceries	$133.09
	Beall & Baker	do	54.36
	G. M. Oyster & Co	Butter	111.78
	Tschiffley & Evans	Medicines	20.25
	J. H. Johnston	Dental service	5.50
	Lansburgh & Bro	Sheeting	7.17
	Saks & Co	Clothing	40.60
	Woodward & Lothrop	Dry goods	10.49
	Pitkin & Thomas	Clothing	223.85
	Eiseman Bros	do	18.25
	Washington Gas-Light Company	Gas	37.38
	J. P. Agnew & Co	Coal	22.80
	H. A. Clarke & Sons	do	159.60
	Wm. Ballantyne & Son	Books	15.31
	J. D. Milans	Printing	12.75
	R. Cohen	Shoes	42.00
	W. L. King & Bro	Leather, etc	17.31
	Geo. Ryneal, jr	Paint, etc	20.20
	M. W. Beveridge	Crockery	18.65
	Geo. Watts	do	10.07
	J. M. Lauxman	Blacksmithing	12.55
	John A. Baker	Seed	15.38
	F. P. May & Co	Hardware	5.14
	N. Anderson	Carpentering	26.25
	T. W. Smith	Lumber	4.91
	Chesapeake and Potomac Telephone Company	Service	30.00
	J. E. Berry	Carriage-hire	12.00
April		Pay-roll, March	923.00
	Philip Nicholas	Compensation	25.00
	William K. Cohen	do	25.00
	Louisa Johnson	do	7.50
	S. W. Curriden	Services to March 31	150.00
	William M. Galt & Co	Flour, etc	215.87
	B. R. Scannell	Meat	200.80
	William J. Holtman	Fish	6.00
	R. A. Golden	do	6.75
	Browning & Middleton	Groceries	197.00
	Hume, Cleary & Co	do	149.53
	Beall & Baker	do	48.55
	George M. Oyster & Co	Butter	89.61
	H. A. Clarke & Son	Coal	57.00
	Washington Gas-Light Company	Gas	41.00
	Tschiffley & Evans	Medicine	7.80
	C. A. Wells	Services, medicial	46.00
	William R. Riley	Dry goods	39.98
	B. I. Behrend & Son	do	9.63
	C. W. Thorn & Co	do	13.67
	Woodward & Lothrop	do	80.27
	C. H. Garden & Co	Caps	13.18
	R. Cohen	Shoes	19.9
	W. L. King & Bro	Leather, etc	10.85
	M. W. Beveridge	Tableware	6.95
	S. S. Shedd & Co	Gas-fixtures	5.00
	Hutchinson Bros	Range-grates	12.75
	W. B. Moses & Son	Furniture	25.10
	J. M. Lauxman	Blacksmithing	14.15
	J. McDermott & Bro	Repairs to vehicles	69.10
	J. E. Berry	Conveyance	12.00
	Wm. H. Ernest	Flower-pots	19.60
	Geo. Ryneal, jr	Glass, etc	9.34
	J. D. Free, jr	Stationery and papers	46.53
	Wm. Ballantyne & Son	School books	10.85
	J. D. Milans	Printing	11.75
	Chesapeake and Potomac Telephone Company	Services, school to March 31	37.50
	do	do	15.00
	G. A. Shallenberger, superintendent	Sundries	15.91
	John Brennan	Repairs	10.91
	John P. Agnew	Coal	142.50
May		Pay-roll, April	923.00
	Philip Nicholas	Compensation	25.00
	W. K. Cohen	do	25.00
	L. Johnson	do	7.50
	Wm. M. Galt & Co	Flour	223.57
	B. R. Scannell	Meat	212.01
	R. A. Golden	Fish	14.25
	Geo. M. Oyster & Co	Butter	112.12
	Beall & Baker	Groceries	126.46
	Hume, Cleary & Co	do	88.07

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Receipts and disbursements of S. W. Curriden, treasurer of the Reform School of the District of Columbia, etc.—Continued.

DISBURSEMENTS—Continued.

Month.	Name.	For what expended.	Amount.
1888.			
May	Browning & Middleton	Groceries	$79.18
	W. J. Holtman	Salt meat	6.25
	Tschiffley & Evans	Medicines	8.10
	H. A. Clarke & Son	Coal	114.00
	Washington Gas-Light Company	Gas	28.13
	Woodward & Lothrop	Drygoods	106.74
	C. W. Thorn & Co	Sundries	9.10
	Saks & Co	Clothing	21.80
	Eiseman Bros	do	13.50
	C. H. Garden & Co	Hats	28.50
	W. L. King & Brother	Leather, etc	15.93
	R. Cohen	Shoes	41.95
	W. B. Williams	Furniture	163.42
	F. P. May & Co	Nails, etc	14.00
	William Ballantyne & Son	Stationery	9.02
	E. Morrison	do	7.74
	G. B. Atkinson	Envelopes	5.50
	John A. Baker	Seeds, etc	71.94
	David Landreth & Sons	do	30.24
	Smith, Powell & Lamb	Pear trees	27.00
	Washington Brick Machine Company	Manure	100.40
	Columbia Railway Company	do	109.20
	W. H. Ernest	Flower-pots	23.25
	O'Neill Brothers	Blacksmithing	14.63
	C. Giebel	do	25.50
	George Ryneal, jr	Glass, paint, etc	17.26
	J. E. Berry	Conveyance	28.00
	G. A. Shallenberger	Sundries	13.23
	William McDevitt	Compensation	12.00
	The Washington Post	Advertising	10.50
	Pay-roll month of	May	922.00
	William McDewitt	Compensation	12.00
	William K. Cohen	do	25.00
	Philip Nicholas	do	25.00
	Henry Logan	do	10.00
	Luke Tyler	do	10.00
	Charles Taylor	do	8.75
	Louisa Johnson	do	7.50
	Allen R. Adams	do	10.00
	Wm. M. Galt & Co	Flour, etc	220.64
	Nelson, Morrison & Co	Meat	192.86
	Browning & Middleton	Groceries	182.98
	Hume, Cleary & Co	do	210.00
	Beall & Baker	do	38.42
	W. T. Holtman	do	10.07
	G. M. Oyster & Co	Butter, etc	91.30
	Tscheffley & Evans	Medicine	16.37
	C. A. Wells	Medical services	42.00
	Washington Gas Light Company	Gas	28.00
	R. Cohen	Shoes	19.75
	W. T. King & Bro	Leather, etc	12.17
	W. R. Riley	Dry goods	17.75
	Woodward & Lothrop	do	31.03
	Lansburgh & Bro	do	54.49
	C. W. Thorn & Co	do	17.91
	B. S. Behrend & Son	do	14.90
	W. H. Thompson	do	26.00
	Saks & Co	Clothing	7.50
	M. W. Beveridge	Table ware	19.05
	L. H. Schneider's Son	Hardware	10.00
	F. P. May & Co	do	8.25
	J. M. Lauxman	Blacksmithing	11.00
	J. A. Baker	Tools, etc	11.84
	W. S. Clark	Plants	24.00
	George Ryneal, jr	Paints, etc	21.85
	W. B. Moses & Son	Furniture, etc	183.90
	T. W. Smith	Lumber	14.15
	Charles Dickson, agent	Rental gas-governor	55.00
	C. H. Garden & Co	Hats	16.00
	G. N. Holland	Lime	11.45
	G. Y. Hansell	Papering	82.75
	J. E. Berry	Conveyance	33.00
	R. A. Golden	Fish	24.30
June	G. A. Shallenberger	Sundries	8.20
		Pay-roll, June	[illegible]
	W. K. Cohen	Compensation	[illegible]
	Philip Nicholas	do	[illegible]
	L. Johnson	do	[illegible]

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Receipts and disbursements of S. W. Curriden, treasurer of the Reform School of the District of Columbia, etc.—Continued.

DISBURSEMENTS—Continued.

Month.	Name.	For what expended.	Amount.
1888.			
June	Henry Logan	Compensation	$23.00
	Milton Johnson	do	4.50
	Luke Tyler	Repairs	23.00
	Andrew Barbour	do	24.75
	Wm. M. Galt & Co	Flour, feed, etc	183.99
	Nelson Morris & Co	Fresh meat	209.14
	Beall & Baker	Groceries	95.17
	Hume, Cleary & Co	do	63.80
	Browning & Middleton	do	176.66
	G. M. Oyster & Co	Butter	51.48
	Washington Gas Light Company	Gas	13.38
	H. A. Clark & Son	Coal	13.05
	Woodward & Lothrop	Dry goods	51.95
	B. S. Behrend & Son	do	15.39
	C. W. Thorn & Co	do	6.75
	T. Baar, agent	Sewing-machine	36.31
	Eiseman Bros	Clothing	21.00
	W. Ballantyne & Son	Books	19.45
	J. D. Free, jr	do	14.99
	W. Donnelly	Dental service	4.00
	M. W. Beveridge	House ware	7.27
	G. Watts	do	2.97
	C. Giebel	Blacksmithing	11.82
	W. H. Harrover	Stove ware	3.40
	W. L. King & Bro	Leather, etc	13.20
	Geo. N. Holland	Lime	3.40
	J. Warren	Repairs	9.50
	Geo. Ryneal, jr	Paint, etc	11.81
	Dan'l Hannan	Fixtures	2.75
	Columbia Railway Company	Manure	109.20
	Washington Brick Machine Company	do	106.80
	W. B. Williams	Furniture	54.69
	C. and P. Telephone Company	Service to June 30	37.50
	K. Knecsi & Son	Harness	53.85
	W. Gibbons & Co	Stock	35.00
	Craig & Bro	Plants	82.50
	Rider & Addison	Sundries	28.83
	S. W. Curriden	Services to June 30	150.00
	G. A. Shallenberger	Sundries	11.53
	William McDevitt	Compensation	12.00
	C. A. Wells	Medical services	22.00
	J. L. Parsons	Repairs	14.25
	John A. Baker	Seed	33.50
	Ward & Cunningham	Plumbing	3.00
	O'Neill Brothers	Blacksmithing	9.75
	Auerbach & Brother	Hats	8.60
	C. Denekas	Yeast	20.24
	Saks & Co	Clothing	25.85
	R. A. Golden	Fish	7.20
	F. P. May & Co	Tools	3.70
	Olcott & Co	Conveyance	8.00
	Lansburgh & Bro	Dry goods	26.73
	Thomas Somerville & Son	Pipes, etc	9.28
	M. Lindsay, agent	Hose	11.47
	R. Cohen	Shoes	19.50
	J. McDermott	Repairing carriage	85.00
	J. T. Walker's Sons	Cement	11.03
	E. M. Gray & Co	Repairs to boilers	4.00
	R. Leitch & Sons	Pipe, etc	62.48
	Tschiffley & Evans	Medicine	5.20
	Charles Dickson	Rental gas-governor	5.00
	Andrews Manufacturing Company	School desks	211.80
	Jacob Karr	Clocks	57.00
	J. F. Manning	Slate mantels	86.00
	S. S. Shedd & Bro	Gas-fixtures	138.83
	James L. Parsons	Ice box	700.00
	Childs & Sons	Bricks	63.00
	Total disbursements		36,576.23
	Leaving balance on hand unexpended of		899.77

Salaries:	
One house matron	$181.00
One watchman	180.00
One teacher	500.00
Support of inmates account	38.77
	899.77

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Disbursements on account of the appropriation for construction of greenhouses during the fiscal year ended June 30, 1888.

Month.	Name.	For what expended.	Amount.
	Appropriated		$4,500.00
1887.	Disbursements:		
July	Daniel Johnson	Labor	22.50
	William McDevitt	do	12.00
	N. Anderson	Contract for building	2,925.00
August	Daniel Johnson	Labor	22.50
	Andrew Barbour	Mason work	36.00
	William McDevitt	Labor	2.00
	R. Leitch & Sons	Pipe	282.89
October	E. M. Gray & Co	Boiler	800.00
	N. Anderson	Carpentering	43.12
	T. Somerville & Sons	Pipe	148.01
	T. W. Smith	Lumber for boiler house	82.64
	John Brennan	Erecting boiler house	80.00
	T. Somerville & Sons	Tongs	10.00
December	T. W. Smith	Lumber	30.84
	Total disbursements		4,498.58
	Balance on hand unexpended		1.42

Disbursements on account of appropriation for workshop building during the fiscal year ended June 30, 1888.

Month.	Name.	For what expended.	Amount.
	Appropriated		$4,700.00
1887.	Disbursements:		
July	Andrew Barbour	Mason work	49.50
August	do	do	45.00
October	Douglas & McKnew	Smoke stack	225.00
November	John Brennan	Contract	3,700.00
	do	Carpentering	36.00
	J. W. Bowen	Painting	10.50
	T. W. Smith	Lumber	12.29
	Johnson & Morris	Steam-heating appliances	521.00
	Total disbursements		4,699.59
	Balance on hand unexpended		.41

Disbursements on account of the appropriation for grading, draining, and permanently improving grounds during the fiscal year ended June 30, 1888.

Month.	Name.	For what expended.	Amount.
	Appropriated		$500.00
1887.	Disbursements:		
October	T. Somerville & Sons	Piping	9.20
	R. Wright	Labor	20.00
	William Gains	do	13.75
	Daniel Johnson	do	5.63
	William Johnson	do	5.00
November	J. T. Walker's Sons	Cement	3.00
	Washington Brick Machine Co	Brick	4.00
	Thomas Somerville & Sons	Pipe	22.00
December	William Gaines	Labor	31.87
	William Becket	Grading	15.00
1888.			
January	Washington Brick Machine Co	Brick	18.00
	T. Somerville & Son	Pipe	17.87
	William Becket	Labor	15.00
May	George Gibbert	do	18.00
	Henry Murray	do	16.00
June	do	do	9.00
	George Gilbert	do	22.00
	Potomac Terra Cotta Company	Pipe	202.50
	J. P. Childs & Sons	Brick	45.00
	Total disbursements		494.65
	Balance on hand unexpended		5.35

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Statement of receipts and disbursements on account of the appropriation for a family building and tank-house up to September 20, 1888.

RECEIPTS.

Appropriated:		
By act of August 14, 1886, for tank-house	$4,500.00	
By act of August 14, 1886, for family building	15,000.00	
		$19,500.00
By act of February 1, 1888, for completion of both		8,480.70
Total		27,980.70

DISBURSEMENTS.

Date.	Name.	For what expended.	Amount.
	For tank-house:		
Oct. 20, 1886	Judd & Detweiler	Printing	$17.50
Nov. 10, 1886	National Republican Company	Advertising	7.03
Jan. 15, 1887	Evening Star Company	do	8.50
Apr. 1, 1887	The Washington Post	do	6.75
June 22, 1887	The Washington Critic	do	9.50
Apr. 19, 1888	Evening Star Company	do	7.00
Sept. 24, 1888	J. L. Parsons	Contract for building	5,969.32
Sept. 24, 1888	Bassbor & Company	Tanks	1,592.00
			7,617.60
	For family building:		
Oct. 20, 1886	Judd & Detweiler	Printing	22.50
Nov. 10, 1886	National Republican	Advertising	10.50
Jan. 15, 1887	Evening Star Company	do	14.16
Apr. 1, 1887	Washington Post Company	do	10.00
June 22, 1887	Washington Critic	do	11.34
June 30, 1887	Judd & Detweiler	Printing	16.36
June 30, 1887	Evening Star Company	Advertising	11.50
Mar. 6, 1888	N. R. Grimm	Blue points	35.00
Apr. 18, 1888	G. B. Atkinson	Printing	27.00
Apr. 19, 1888	Evening Star Company	Advertising	14.00
Sept. 24, 1888	J. L. Parsons	Contract for building	19,440.70
			19,613.06
	Common to both:		
May 10, 1888	J. W. Drane	Services as superintendent, April	125.00
June 2, 1888	do	Services as superintendent, May	130.00
June 30, 1888	do	Services as superintendent, June	115.00
June 30, 1888	H. W. Damrell	Services	5.00
			375.00

SUMMARY.

Total amount appropriated for both buildings	$27,980.70
Total disbursements	27,605.66
Leaving a balance unexpended September 24, 1888, of	375.04

Report of the Physician.

REFORM SCHOOL OF THE DISTRICT OF COLUMBIA,
Washington, D. C., July 1, 1888.

GENTLEMEN: I am pleased to be able to report a clean bill of health at this date.

With the exception of seven cases of typhoid fever occurring in August and September, we have had no extended cases of illness, and there has been no death for the past year.

Perfect cleanliness is observed in every department; disinfectants are regularly and persistently used, and thorough daily ventilation of the buildings insisted upon.

Very truly, yours,

CHAS. A. WELLS, M. D.,
Attending Physician.

The BOARD OF TRUSTEES, REFORM SCHOOL,
DISTRICT OF COLUMBIA.

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EXHIBIT O.—*Report of the warden of the jail in the District of Columbia.*

WARDEN'S OFFICE, UNITED STATES JAIL,
Washington, D. C., November 1, 1888.

SIR: I respectfully submit the following annual report as warden of this institution for the year ended October 31, 1888:

In my last annual report reference was made to the want of a proper system of ventilation in the apartments occupied by the females. A plan for removing this objectionable feature of that part of the prison was subsequently adopted and approved by the Department of Justice, and the work of making such alterations and additions as were necessary to carry out the plan has been accomplished. Those apartments are now provided with good ventilation and placed in a good sanitary condition; foul odors and noxious gases have been dissipated, and the atmosphere therein has been rendered as pure as in any other part of the building. Reference was also made in my last annual report to the defective and leaky condition of the slate roof over the main center of the building, and to the damaged and imperfect condition of the roof gutters that extend around the building, in the structure of the walls and also to the down-spouts that extended down through the walls at the angles. With the approval of the Department these have been repaired and restored to as good condition as was practicable with the limited means at our disposal. The gutters, however, in order to be put in the best approved condition and to afford the most adequate protection to the walls, should be furnished with a new lining of copper throughout.

The entire expenditure made on account of the work before mentioned, viz, providing a system of ventilation for the female apartments, and repairing the roof, gutters, and down-spouts was $404.68.

There are in use at the jail for heating purposes four large horizontal steam-boilers, and one upright steam-boiler used for cooking and laundry purposes, and for forcing water into tanks in the upper part of the building for the use of the inmates. By continuous service during thirteen years these boilers became somewhat impaired, and their foundation walls and linings so warped and worn as to require to be rebuilt. The four large boilers have been repaired, reset, and relined, and have since been inspected by the inspector of steam-boilers for this district, who has certified that they are in good serviceable condition. The small upright boiler has also been repaired and inspected by the same officer, who states that it will answer the purposes for which it is used through the ensuing winter and spring, and should then be replaced by a new boiler which, it is estimated, would cost about $550. The steam fixtures and pipes which extend throughout the building, and the steam-pipes and machinery connected with the laundry have also required repairs from time to time in order to maintain them in use. Such repairs to them as were necessary have been made and they are now in good serviceable condition.

The cost of the repairs connected with the boilers, fixtures, pipes, and machinery as above stated, was $493.07. The expenditure for paints, oil, glass, and window-sash has been $275.64. The greater part of the work connected with the repairs above mentioned and also making iron-bed cots for the use of prisoners, and the painting and glazing was done by the engineer with the aid of prison labor. Indeed, prison labor, under the direction of an officer, is utilized for most of the work that is required at the jail; skilled mechanical labor is rarely employed for

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any purpose. We generally find mechanical genius among the prisoners that is equal to any work required.

The salaries of guards, engineers, assistant engineer, physician, clerk, and cook, amount to $23,698, which is less by $1,760.08 than the previous year. These include all salaries, except that of the warden, which has remained at $1,800 and is an inadequate compensation for the exacting and responsible services connected with that position. During the year the warden transported from the jail to the Albany County penitentiary at Albany, in the State of New York, eighty-three convicts, all of whom were males. The actual and necessary expenses attending their transportation was $1,498.25. It is worthy of remark that this is the first year, since 1862, that no female has been convicted of a high crime and sentenced to the penitentiary from this District.

The following expenses, in addition to those heretofore mentioned, were incurred on account of the jail during the year, viz:

Subsistence	$9,538.98
Fuel	1,928.49
Beds, bedding, and clothing	1,881.55
Gas and lights	592.79
Disinfectants, soap, sal soda, and lime	384.76
Kitchen and cell furniture, bed-cots, and tin-ware	389.06
Ice	181.85
Stationery, blank-books, and advertising	150.20
Repairs to wagon and harness, and feed	127.70
Telephone	109.80
Working and mechanical tools	92.30
Medical stores, surgical instruments, and dentistry	90.46
Whitewash brushes, fine and scrub brushes	23.50
Post-office box	16.00

The supplies were of good quality; they were received in good condition and used judiciously. The inmates were furnished a good, wholesome diet in abundance, including wheat and corn bread, bacon, fresh and salt beef, fish, vegetables in their season, soups, tea and coffee, with suitable changes of these from day to day during each week. The meals were well cooked, suitably prepared, and served at regular hours. Besides, delicacies for the sick were prepared and served as directed by the jail physician. Prisoners destitute of clothing were supplied with a reasonable amount to render them comfortable and fit to be seen. All were provided with good beds and comfortable quarters; rigid sanitary measures were practiced continually, and a remarkable degree of good health existed among the inmates. No contagious or infectious disease prevailed, and no death occurred during the year. Reference is hereby respectfully made to the report of Alexander McWilliams, M. D., the jail physician, which is herewith transmitted for a more elaborate statement in regard to the health and well-being of the inmates, and the general sanitary condition of the prison than is herein given.

Through the well-directed and untiring efforts of the officers of the prison, good discipline has been maintained and no serious disturbance has occurred. The officers have all had great experience in the line of their duties, have become experts in handling and governing the criminal classes, and have invariably manifested a disposition to do their duty faithfully and kindly, and in harmony with the demands of justice and humanity. All classes of prisoners appreciate kind and humane treatment, and by such methods a prison becomes a reformatory. By the methods practiced in this institution I believe many who have been incarcerated here have been inclined from vice and crime to the plane of reformation, and returned as good citizens to their families and friends.

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Several Christian men and women representing the Young Men's Christian Association of this city have held religious services at the jail regularly on Sundays, and have contributed their full share towards the reformation of prisoners and evidently accomplished a commendable work. By reason of their voluntary work, the cost of providing a chaplain for the jail has been saved to the Government.

The daily average number of prisoners in jail during the year was 217 and the total number 2,115. Of this number, 205 were in jail at the beginning of the year and the remaining 1,910 were committed to jail during the year by the supreme and police courts, coroner, and United States commissioners of the District of Columbia, and are classified as follows: Three hundred and sixty-seven of them were white males; 1,325 were colored males; 19 were white females, and 199 were colored females; 42 of them were persons of foreign birth, and 1,868 were natives of this country; 413 of them were married, 1,497 were unmarried.

The persons committed were charged with offenses as follows, viz:

Offense.	White males.	Colored males.	White females	Colored females.	Total.
Murder	3	11		2	16
Assault with intent to kill	21	67			88
Resisting Metropolitan police officer	1	2			3
Assault and battery	92	365		42	499
Assault	22	109	1	1	133
Affray	13	75	2	18	108
Robbery	2	1			3
Rape	3	11			14
House-breaking	13	95		5	113
Grand larceny	42	29	1	11	83
Larceny from the person	11	19		1	31
Embezzlement	8	7			15
Forgery	3	5			8
Receiving stolen goods		1		1	2
Violating postal laws	1				1
Second offense, petit larceny		4			4
False pretenses	9	9			18
Petit larceny	54	307	2	74	437
Cruelly beating a child	1				1
Perjury	1	9		7	17
Libel	1				1
Passing counterfeit money	3				3
Bigamy		3			3
Keeping gambling house	1				1
Keeping disorderly house	1	3		5	9
Keeping unlicensed bar	1	1			2
Bench warrant	35	26	3	3	67
Contempt of court	1			5	6
Threats of personal violence	7	20		1	28
Keeping bawdy house			1	3	4
Abandoning a child				1	1
Enticing prostitution				1	1
Malicious trespass	4	23			27
Violating dog law		1			1
Cruelty to animals		1			1
Vagrancy	2				2
Vandalism	1				1
United States witness		3		2	5
Disorderly assembly	5	1	1		7
Assault with intent to rape	4	13			17
Appeal case	1		2		3
Larceny		98	5	16	119
Carrying concealed weapons		1			1
Accessory to murder		2			2
Violation of sepulcher		2			2
Arson		1	1		2
Total	367	1,325	19	199	1,910

Of the number committed, as above-mentioned, 83 were convicted and sentenced to serve a term respectively in the Albany County penitentiary, at Albany, N. Y., 15 boys were convicted and sentenced to the

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Reform School for Boys, in this District, and transferred by the warden to that institution; and 1,102 were convicted and sentenced to serve terms in jail. Those sentenced to the penitentiary were convicted of the following offenses:

Offense.	White males.	Colored males.	Total.
Manslaughter		2	2
Assault with intent to kill	2	4	6
Robbery		1	1
Horse-stealing	1		1
House-breaking	6	24	30
Forgery	1	1	2
Grand larceny	7	8	15
Larceny from the person	1	6	7
False pretenses		3	3
Rape		2	2
Receiving stolen goods		1	1
Second offense, petit larceny	2	7	9
Embezzlement	1	1	2
Assaulting Metropolitan police officer	1		1
Bigamy	1		1
Total	23	60	83

The boys who were sentenced to the Reform School were convicted of offenses as follows, viz: House-breaking, 9; petit larceny, 2; larceny from the person, 3; assault, 1. All of whom were colored.

Those who were sentenced to jail were convicted of crimes and offenses shown by the following table:

Offense.	White males.	Colored males.	White females.	Colored females.	Total.
House-breaking	1	4		3	8
Larceny from the person	3	3			6
Embezzlement	1	1			2
Manslaughter	1	1			2
Assault and battery	81	359		43	483
Assault	11	22		1	34
Petit larceny	55	275	5	72	407
Affray	14	59	2	16	91
Malicious trespass		17			17
Threats of violence	5	15		1	21
Keeping disorderly house	1	3		5	9
Keeping bawdy house		1	1	6	8
Cruelty to animals		1			1
Contempt of court	1			5	6
Violating dog law		1			1
Unlicensed bar	1				1
Vandalism	1				1
Violation of sepulcher		1			1
Carrying concealed weapons		1			1
Vagrancy	1				1
Disorderly assembly				1	1
Total	177	764	8	153	1,102

The prisoners who were in jail during the year are accounted for as follows:

One white male and two colored males were pardoned by the President of the United States, and two colored males were pardoned by the Commissioners of the District of Columbia. Eighty-three were transported to the penitentiary at Albany, in the State of New York. Fifteen were transferred to the Reform School for Boys in the District of Columbia. Three were transferred to the Asylum for the Insane in the

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District of Columbia. Seventeen hundred and ninety-eight were discharged. Two hundred and eleven remained in jail at the close of the year.

Very respectfully, your obedient servant,

JOHN S. CROCKER,
Warden.

The ATTORNEY-GENERAL.

Report of the physician to the jail.

HOSPITAL DEPARTMENT, UNITED STATES JAIL,
Washington, D. C., November 1, 1888.

SIR: During the past year we have had several cases of severe illness among the prisoners, but in the majority of cases the disease was developed shortly after entrance, showing that illness was not due to any defect in the jail or its management. The health of the prisoners has been generally good, with the exception of that large class of men and women whose previous habits are such as to cause illness in any situation. I am glad to be able to state that we have not had more than one case of delirium tremens during the year. Formerly we were troubled with many such prisoners suffering from this disease, requiring more care than all our other sick together. But two cases of opium habit have been reported, one a female—an old victim—whom we have had in the jail frequently during the last ten years. After she leaves the prison she begins with gin and in a short time the old habit is as bad if not worse than before. The other is the case of a young man who attributes his present trouble to the stupefying effects of opium, causing him to commit a crime which now he blushes to think of. There has been a great and long needed improvement in the way of ventilation. Since it has been completed the cells are more easily warmed, and suffering from intense heat and foul air is put an end to. The male department is all that can be desired. Its ventilation is perfect, the most scrupulous cleanliness is observed, and the greatest care exercised by the officers in charge, for which they deserve the highest praise. The condition of things in the jail speaks for itself, and is the result of the long experience of yourself and the officers in the care and management of criminals. I do not suppose there is a prison in the world where the prisoners give less trouble, and it is attributable solely to the humane and judicious treatment you have so long and faithfully exercised.

My thanks are due to the officers for their respect and obedience to my orders, and to yourself for the confidence and unfailing support you have given me in the discharge of my duties.

Respectfully yours,

ALEX. MCWILLIAMS,
Physician United States Jail.

General Z. S. CROCKER,
Warden United States Jail.

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EXHIBIT P.—*Report of the Architect of the Capitol.*

ARCHITECT'S OFFICE, UNITED STATES CAPITOL,
Washington, D. C., October 19, 1888.

SIR: As relates to the repairs and improvements made to the United States court-house, in this city, during the last fiscal year, I have the honor to state that the interior of the building has been kept in good repair, and some improvements made thereto.

Additional shelving has been supplied to some of the record offices, asphaltic pavement put down in the principal story and basement of the eastern wing, the roof repaired, and considerable painting and plumbing done.

The worn and defaced condition of the exterior of the old part of the building is such that many repairs are required, and the whole needs repainting.

The chimneys also require repairing, and in some cases new copings to them should be supplied. An estimate for the cost of the same has been submitted.

I have the honor to be, your obedient servant,

EDWARD CLARK,
Architect, United States Capitol.

Hon. A. H. GARLAND,
Attorney-General.

EXHIBIT Q.

Report of the clerk of pardons.

DEPARTMENT OF JUSTICE,
Washington, November 26, 1888.

SIR: I have the honor to submit herewith a list of the persons convicted in the United States district courts who were pardoned and whose sentences were commuted during the fiscal year ending June 30, 1888; together with a tabulated statement showing the districts in which they were tried, the terms of court at which they were convicted, their offenses, sentences, when they were pardoned or their sentences commuted, and the principal reasons for the exercise of executive clemency in their respective cases.

Very respectfully,

ALEXANDER R. BOTELER,
Clerk of Pardons.

The ATTORNEY-GENERAL.

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Name.	Districts.	When convicted.	Offenses and sentences.	When pardoned.	Reasons for the exercise of executive clemency.
				1887.	
William Nally	District of Columbia	Apr. term, 1886	Larceny.—2 years in Albany County penitentiary.	July 1	Because of there being some doubts of the prisoner's guilt.
Eli Mullens	Tennessee, eastern	Jan. term, 1887	Violating internal-revenue laws.—1 year in Albany County penitentiary.	do	Upon the recommendation of the district attorney, and because of his poverty and helpless family.
Ben Mercer	Kentucky	Oct. term, 1886	Violating internal-revenue laws.—1 year in Albany County penitentiary and $500 fine.	do	Upon the recommendation of the district attorney, and because of the infirm state of his health.
William E. Moore	Arkansas, western	Feb. term, 1884	Manslaughter.—2 years in house of correction, Detroit.	do	Upon the recommendation of the district attorney, and because of mitigating circumstances.
E. Bachering	Tennessee, middle	Apr. term, 1887	Passing a counterfeit coin.—Sentence suspended.	do	Do.
Frank White	New York, southern	Apr. term, 1885	Passing a counterfeit coin.—4 years in King's County penitentiary.	July 2	Because he had become blind in prison and a passage had been gotten for him to his home in South Africa.
Samuel R. Jones	Arkansas, eastern	Oct. term, 1885	Passing a counterfeit coin.—2 years in house of correction, Detroit.	do	Upon the recommendation of the district attorney, and because of his poverty, condition of his family, etc.
Reuben Totsky	New York, southern	May term, 1887	Violation of internal-revenue laws.—6 months in jail and $1,000 fine.	July 5	Because of his ignorance, mitigating circumstances, condition of his family, etc.
Andrew Simmons	Virginia, western	Oct. term, 1886	Violation of internal-revenue laws.—Sentence suspended.	do	Upon the recommendation of the district attorney and judge, and because of the state of his family.
John W. Tankisley	Kentucky	do	Violation of internal-revenue laws.—1 year's imprisonment and $500 fine.	do	Upon the recommendation of the district attorney and U. S. commissioner, deputy collector, etc.
A. G. Warren	Georgia, northern	Mar. term, 1887	Violation of internal-revenue laws.—7 months in jail and $100 fine.	do	Upon the recommendation of the district attorney, and because of his failing health.
John C. Allen	do	do	Violation of internal-revenue laws.—4 months in jail and $100 fine.	do	Upon the recommendation of the district attorney, and because of mitigating circumstances.
William H. Roberts	do	do	Violation of internal-revenue laws.—8 months in jail and $100 fine.	do	Upon the recommendation of the district attorney, and because of his bad health and poverty.
Jacob Heickle	Utah		Polygamous practices	July 6	Upon the recommendation of the Utah Commissioners, the judges of supreme court, and governor of the Territory.
A. D. Despain	Missouri, western	Mar. term, 1887	Trespassing on Government lands.—Fined $405 and costs.	Aug. 1	Upon the recommendation of the district attorney, for commutation of sentence to $135 fine and costs.
Alexander Dougherty	Georgia, northern	Oct. term, 1885	Violation of postal laws.—4 years in Albany penitentiary.	do	Upon the recommendation of the district atrorney, and on account of his bad health.
Omega Chappin	Virginia, western	Oct. term, 1886	Violation of internal-revenue laws.—(Sentence suspended.) 30 days in jail and $100 fine.	do	Upon the recommendation of the district attorney and of the judge, also because of mitigating circumstances.

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William R. Andrews	Arkansas, eastern	Apr. term, 1886	Passing counterfeit coin.—2 years in the house of correction and $100 fine.	do	Do.
Joseph N. Nunn	Virginia, western	Nov. term, 1886	Violation of internal-revenue laws.—Sentence suspended.	do	Do.
Frank Ferguson	District of Columbia	June term, 1877	Rape.—12 years in Maryland penitentiary.	Aug. 2	Upon the recommendation of the district attorney, and because of doubts as to his actual guilt.
William Sweeney	do	Feb. term, 1884	Robbery.—5 years in Albany penitentiary.	Aug. 10	Because he had been a good Union soldier in the civil war and on account of his aged mother.
Leonard Smiley	Kentucky	Oct. term, 1883	Counterfeiting.—5 years in house of correction, Detroit.	do	Because he was in the last stage of consumption.
Oliver E. Holland	Maryland	Dec. term, 1886	Sending obscene matter by mail.—1 year in jail.	Aug. 22	Upon recommendation of the district attorney, judge, and the jury which convicted him.
Thomas R. Knight	Arkansas, western	May term, 1887	Manslaughter.—Sentence suspended.	Sept. 12	Because of mitigating circumstances showing no criminal intent.
J. A. Brooks	do	do	do	do	Do.
Henry Patz	do	do	do	do	Do.
Black Hoyt	do	do	Personating a United States officer.—1 year imprisonment.	Aug. 23	Upon recommendation of the district attorney and judge.
William H. Chadwick	Massachusetts	May term, 1885	Embezzlement, etc.—5 years' imprisonment.	do	Upon recommendation of the judge as an act of mercy to his aged parents.
William Mills	Ohio, southern	June term, 1876	Counterfeiting.—15 years in Ohio penitentiary and $15 fine.	Sept. 10	Because of his bad health and good conduct in prison.
Patrick Lanahan	District of Columbia	Feb. term, police court, 1887.	Affray.—364 days in District jail	Sept. 13	Recommended by the district attorney, and asked for by some good people of Washington.
Wilson Perkins	do	July term, police court, 1887.	Larceny.—6 months in District jail.	Sept. 15	Recommended by the district attorney and judge, and because of some doubts as to his guilt.
William Brooks	Arkansas, western	Aug. term, 1887	Manslaughter.—Sentence suspended.	Sept. 27	Recommended by the district attorney and judge, and because the killing was excusable, etc.
James Fitzpatrick	do	do	do	do	Do.
Thomas Jackson	do	do	do	do	Do.
William Henderson	do	do	do	do	Do.
John Palmer	do	do	do	do	Do.
Reuben Goins	do	do	do	do	Do.
George Homer	do	do	do	do	Do.
John W. Brooks	Georgia, northern	Mar. term, 1887	Violation of internal-revenue laws.—7 months in jail and $100 fine.	Sept. 29	Recommended by the district attorney and because of his helpless family, his poverty, etc.
Samuel A. Shauer	Tennessee, eastern	Jan. term, 1887	Having counterfeit coin, etc.—2 years in Reform School District of Columbia.	do	Because of his infirm mental condition, etc.
Samuel Houston	Texas, northern	Jan. term, 1886	Passing counterfeits.—5 years in southern Illinois penitentiary.	do	Recommended by the district attorney and judge, and because of the convict's ignorance, etc.
William J. Kelley	Ohio, southern	Feb. term, 1887	Forgery, etc.—19 months in jail, Dayton County, Ohio.	do	Recommended by the district attorney, and because of mitigating circumstances.
Joshua Burrell	South Carolina	Aug. term, 1884	Violation of section 3279 Revised Statutes United States.—2 months in jail and $100 fine.	do	Recommended by the district attorney, and because of his age and services for the Union in the civil war.
Henry G. Curkendall	Michigan	Oct. term, 1885	Violation of section 545, Revised Statutes United States.—4 years in penitentiary.	Oct. 25	Recommended by the district attorney and judge, and because of misapprehensions on the part of the convict.

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Name.	Districts.	When convicted.	Offenses and sentences.	When pardoned.	Reasons for the exercise of executive clemency.
				1887.	
Hunter Poor Bear	Arkansas, western	Aug. term, 1887	Violation of pension laws.—Sentence suspended.	Oct. 25	Because of his good conduct in prison and at the request of many good citizens, etc.
George S. Irwin	Wyoming	Sept. term, 1886	Violation of post-office laws.—15 months' imprisonment and $534.37 fine.	Oct. 26	Recommended by the district attorney and judge, also because of the helpless condition of his family.
W. F. Jones	Alabama, northern	May term, 1887	Resisting a United States officer.—9 months in jail.	Oct. 27	Because of his good conduct in jail and other mitigating circumstances.
John D. Palmer	Louisiana, eastern	Dec. term, 1885	Violation of section 5467, Revised Statutes United States.—2 years in the penitentiary.	Nov. 8	Do.
Levi B. Tarbox	New York, northern	Jan. term, 1887	Violation of pension laws.—2 years in penitentiary and $500 fine.	...do	Because of his old age, mitigating circumstances, previous good character, etc.
William Felstead	Utah	Sept. term, 1886	Polygamous practices.—3 years and 6 months' imprisonment and $300 fine.	Nov. 15	Recommended by the district attorney and because of his age and bad health.
Edward Ward	District of Columbia	Aug. term, 1887	Larceny.—120 days in the district jail.	Dec. 2	Recommended by the district attorney and judge, and because of previous good character, etc.
Richard Stewart	South Carolina	Oct. term, 1887	Violation of internal-revenue laws.—Sentence suspended.	...do	Recommended by the district attorney and judge, and because of mitigating circumstances.
Walter P. Carter	Illinois, northern	Oct. term, 1877	Counterfeiting.—7 years in the penitentiary.	Dec. 2	Having served the term of his imprisonment and led a reputable life since then was pardoned for restoration to citizenship.
R. L. D. Evans	Tennessee, western	May term, 1881	Passing counterfeits.—3 years in penitentiary.	..do	Do.
Hensley Thomas	Indiana	Oct. term, 1887	Violation of internal-revenue law.—1 month in jail and $100 fine.	..do	On the recommendation of the district attorney, U. S. marshal, clerk of the court, and others.
Joseph T. Brown, jr.	Arkansas, eastern	Apr. term, 1883	False accounts against the Government.—5 years imprisonment and $1,000 fine.	..do	Having served out his imprisonment on one of two indictments on which he was convicted, etc.
Frank Phillips	Kentucky	Nov. term, 1885	Counterfeiting.—4 years in the penitentiary.	Dec. 3	On the recommendation of the judge and district attorney, and for valuable information to the Government.
Rudger Clawson	Utah	Nov. term, 1884	Polygamous practices.—4 years in penitentiary and $800 fine.	..do	On the recommendation of the governor, district attorney, U. S. marshal, and others.
Columbus Houchen	Indiana	Nov. term, 1883	Passing counterfeits.—7 years' in penitentiary.	..do	On the recommendation of the judge after serving six years of his imprisonment.
Joseph Adler	New Jersey	Jan. term, 1887	Illicit distilling.—1 year in prison and $1,000 fine.	..do	On the recommendation of the district attorney because of previous good character, etc.
				1888.	
Levi G. Pratt	Iowa, southern	Jan. term, 1886	Passing counterfeits.—5 years' imprisonment.	Jan. 13	Because he did good service as a Union soldier and on account of bad health.
George F. Davies	Illinois, northern	Dec. term, 1886	Passing counterfeits.—1 year's imprisonment.	..do	Because of his health, being in the last stage of consumption.
James N. Pace	Texas, western	Nov. term, 1879	Mail robbery.—Imprisonment for life.	Jan. 18	Because of his good conduct for eight years in prison and some doubts of his guilt.

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Edson S. Magoon	Vermont	Feb. term, 1887	Violating internal-revenue laws.—18 months in jail and $2,000 fine.	do	Because of his poverty, having served ten months in prison, and been of service to Government in other prosecutions.
W. J. Sherrill	Arkansas, eastern	Oct. term, 1887	Embezzling Government funds.—Sentence suspended.	do	Recommended by the district attorney, and because there is some doubt as to the guilt of the convict.
William Henry Walker	Utah	Sept. term, 1887	Unlawful cohabitation.—Sentence suspended.	do	Recommended by the district attorney, and because of mitigating circumstances.
William Roath	Connecticut	Feb. term, 1887	Perjury.—4 years in State prison and $1 fine.	do	Having served his imprisonment, and been a good, law-abiding man afterwards, was pardoned to restore him to citizenship.
Jefferson Cook	Alabama, middle	May term, 1885	Violation of pension laws.—3 years' imprisonment and $1,400 fine.	Jan. 19	Being too poor to pay his fine, and because he was hurried to trial in absence of some of his witnesses.
William Johnson	do	do	Violation of pension laws.—3 years' imprisonment.	do	Do.
Thomas Henderson	Utah	Nov. term, 1887	Unlawful cohabitation.—6 months' imprisonment.	do	Being old and poor, and on recommendation of the governor, chief justice, etc.
Mathias Gibbs	Virginia, western	Oct. term, 1886	Violating internal-revenue law.—Sentence suspended.	Jan. 20	On recommendation of the judge and district attorney, also because he is old, poor, and in bad health.
James A. Rider	do	Oct. term, 1887	do	do	On recommendation of the judge and district attorney, and because of his infirm health.
John S. Percy	Arkansas, western	Aug. term, 1887	Receiving stolen goods.—2 years' imprisonment.	do	On recommendation of the judge and district attorney, and because of a doubt if he knew the goods were stolen.
John Perkins	Tennessee, eastern	Apr. term, 1887	Violating internal-revenue law.—1 year's imprisonment.	do	On recommendation of the judge, and having served most of his imprisonment.
J. L. Deal	Tennessee, middle	Oct. term, 1887	Violating internal-revenue law and resisting an officer.—7 months in jail and $100 fine.	Jan. 21	Because of his feeble intellect, infirm health, poverty, etc.
Robert Love	Arkansas, western	Nov. term, 1887	Murder.—To be hanged June 15, 1878; commuted to life imprisonment.	do	Because of the dying confession of the real murderer freeing this convict from the crime.
Elias Downs	Idaho	Oct. term, 1885	Selling whisky to Indians.—18 months' imprisonment.	do	Having served out term of imprisonment and behaved well since pardoned, to restore him to citizenship.
E. P. Hipp	do	Jan. term, 1887	Passing altered bank note.—3 years' imprisonment.	Jan. 23	Upon the recommendation of the judge, governor, and others.
John K. Pfeir	do	Apr. term, 1887	Bigamy.—2 years' imprisonment	do	Upon the recommendation of the district attorney, jury, etc.
William G. Cale	Ohio, southern	Dec. term, 1887	Passing a counterfeit note.—Sentence suspended.	do	Upon the recommendation of the district attorney, being a youth of seventeen, etc.
Garland D. Carrier	South Carolina	Aug. term, 1887	Violating internal-revenue laws.—Sentence suspended.	do	Commutation to thirty days in jail and $500 fine because of mitigating circumstances.
John Norton	Kentucky	Feb. term, 1884	Counterfeiting.—6 years' imprisonment and $10 fine.	Jan. 25	Because of his impaired health.
Benjamin Browder	Tennessee, western	July term, 1887	Passing a counterfeit note.—2 years in prison and $100 fine.	do	Commuted to one year because of mitigating circumstances, etc.
Samuel McCuller	do	do	Passing a counterfeit coin.—2 years in prison and $100 fine.	do	Commuted to one year because doubtful if convict knew the coin was counterfeit.
Uriah M. Cooper	Arkansas, western	Nov. term, 1887	Murder.—To be hanged June 29, 1888.	do	Commuted to imprisonment for life because of his mental and physical condition.
John Sprague	Indiana	May term, 1884	Forgery.—8 years' imprisonment	do	On recommendation of judge, district attorney, United States marshal, and on account of his bad health.

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Name.	Districts.	When convicted.	Offenses and sentences.	When pardoned.	Reasons for the exercise of executive clemency.
Garland D. Carrier	South Carolina	Aug. term, 1887	Violating internal-revenue laws.—Commuted to 1 month, January 23, 1887.	1887. Feb. 18	On recommendation of governor, lieutenant-governor, the South Carolina members of Congress, municipal officers, etc.
William Alexander	Arkansas, western	do	Rape.—To be hanged April 27, 1888.	Mar. 27	On recommendation of judge, district attorney, sentence commuted to life imprisonment.
John M. Lewis	Ohio, southern	Oct. term, 1887	Violation of post-office laws.—1 year's imprisonment.	do	On recommendation of the judge, district attorney, on account of his youth, etc.
William D. Newsom	Utah	Oct. term, 1885	Polygamy.—3 years' imprisonment	do	On recommendation of the judge, district attorney, and on account of failing health.
Peter S. Barron	do	Nov. term, 1887	Unlawful cohabitation.—6 months' imprisonment and $100 fine.	do	On recommendation of the governor of the Territory and other officials, and because of his health.
Joseph A. Gamble	Arkansas, eastern	Oct. term, 1887	Violation of the internal-revenue law.—2 years' imprisonment and $2,000 fine.	do	On recommendation of the governor of the State, and because of his ignorance, poverty, etc.
David Morrison	Ohio, southern	Apr. term, 1886	Counterfeiting.—6 years' imprisonment.	do	On recommendation of the judge commuted to two years imprisonment.
Richard Southerland	Arkansas, western	Aug. term, 1887	Murder.—To be hanged April 27, 1888.	Apr. 11	On account of conflicting testimony commuted to twenty one years' imprisonment.
Sebastian Aman	District of Columbia	Apr. term, 1867	Forfeited recognizance as surety.—Judgment for $200.	Apr. 18	On account of a *nolle prosequi* having been entered in the case of the person for whom he was surety.
Thomas Hill	Kentucky	Jan. term, 1888	Violating internal-revenue laws.—4 months in jail and $100 fine.	do	On the recommendation of the district attorney, deputy collector of internal revenue, etc.
Scott Adram	Arkansas, western	Aug. term, 1887	Assault with intent to kill.—1½ years' imprisonment.	do	On account of extreme provocation received and the probability his act was in self-defense.
Paul Boden	New York, southern	Oct. term, 1887	Smuggling.—1 year's imprisonment	Apr. 24	Because of the loss of goods forfeited, previous good character, etc.
John J. McMahon	do	Feb. term, 1886	Embezzlement.—5 years' imprisonment.	do	Because of mitigating circumstances and having served most of his time.
Peter L. Worth	do	June term, 1887	Violating post-office laws.—1 years' imprisonment.	do	Because of his youth and having served most of his time, etc.
Thomas M. Belew	South Carolina	Aug. term, 1887	Violating internal-revenue laws.—6 months in jail.	do	On the recommendation of the district attorney and others.
B. H. Schutler	Utah	Feb. term, 1888	Unlawful cohabitation.—6 months' imprisonment and $300 fine.	do	On the recommendation of the district attorney on paying his fine and costs.
Albert Hamilton	Maryland	Dec. term, 1887	Making oleomargarine without license.—Fined $500 and amount of the tax.	do	On the recommendation of the district attorney and the judge.
Charles H. Einbrod	do	do	do	do	Do.
Mathew alias Edward Benedict.	New York, northern	Nov. term, 1887	Resisting United States revenue officer.—6 months' imprisonment.	1888. Apr. 25	Because the offense (which was not a serious one) was committed under a misapprehension.
M. S. Helms	Virginia, northern	do	Violating internal-revenue laws.—Sentence suspended.	do	Upon the recommendation of the judge and district attorney and because of his bad health and poverty.

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M. C. Whitaker	Kentucky	Dec. term, 1886	Violating internal-revenue laws.—30 days in jail and $200 fine.	...do	Upon the recommendation of the district attorney and as his imprisonment has been suffered his fine was remitted.
Dudley Chase	Idaho	Oct. term, 1887	Adultery.—Indicted only and not tried.	...do	Upon the recommendation of the Territorial judges and district attorney and because of mitigating circumstances.
Herman Gunther	Dakota	Sept. term, 1887	Mayhem.—2 months' imprisonment, $200 fine, and costs.	Apr. 26	Because of his twenty years' faithful service in the U. S. Army and on recommendation of his officers, etc.
Cupid Curd	Kentucky	Nov. term, 1887	Violation of internal-revenue laws. 6 months in jail and $1,000 fine.	...do	Upon recommendation of district attorney, and because he was a poor, old, colored man suffering with consumption.
Frank S. Campbell	New York, southern	Oct. term, 1886	Attempting to break into a post-office.—4 years' imprisonment.	...do	Upon recommendation of district attorney, after sixteen months' imprisonment, and because of mitigating circumstances.
Caroline Clopton	Tennessee, western	Nov. term, 1887	Perjury.—1 year and a day imprisonment and $100 fine.	...do	Upon recommendation of district attorney and judge and because of her age and ignorance.
Dink Strawn	Arkansas, western	Aug. term, 1887	Manslaughter.—Sentence suspended.	...do	Upon recommendation of district attorney and judge and because of mitigating circumstances.
Frederick M. Ray	...do	Nov. term, 1884	Murder.—To be hanged April 17, 1884. Commuted to life imprisonment April 17, 1884.	May 2	Because of doubts as to his guilt, strengthened by subsequent circumstances.
E. P. Hipp	South Carolina	Jan. term, 1887	Passing altered bank note.—3 years' imprisonment.	May 5	Because of infirm health, feeble intellect, poverty, etc.
Augustus E. L. Keese	District of Columbia	June term, 1870	Forfeited recognizance. — Judgment for $125.	May 16	Upon the recommendation of the district attorney and for reasons set forth in the petition.
T. William Spencer	...do	Dec. term, 1887	Larceny.—3 months' imprisonment.	May 29	Because of his having been convicted on unreliable testimony, etc.
George Hough	...do	June term, 1884	Manslaughter.—5 years' imprisonment.	June 10	Having nearly served out his time, upon the appeal of his afflicted sister, etc.
George L. Weber	Montana	Oct. term, 1883	Murder in second degree.—20 years' imprisonment.	June 11	Because of his weak intellect and doubts as to his guilt, etc.
Barry C. Shirry	Arkansas, eastern	Oct. term, 1887	Destroying letters, etc.—1 year's imprisonment.	...do	Upon recommendation of judge and district attorney and because of unreliable testimony, etc.
Frank James alias Hethedon.	New Jersey	Sept. term, 1887	Passing a counterfeit coin. — 3 years' imprisonment and $500 fine.	...do	Upon recommendation of district attorney and insufficient evidence to convict, etc.
George Skeith	Arkansas, western	Aug. term, 1887	Larceny and introducing spirits in Indian Territory.—2 years' imprisonment and $50 fine.	...do	Upon recommendation of district attorney and because of previous good character.
John Q. Adams	Missouri, western	Mar. term, 1888	Selling whisky to Indians.—6 months' imprisonment.	June 12	Upon recommendation of district attorney and judge commuted to four months' imprisonment.
John Bishop	Minnesota	Oct. term, 1887	Selling whisky to Indians.—30 days' imprisonment and $500 fine.	...do	Upon recommendation of United States marshal and because of his age and poverty.
John Sevier (an Indian)	Arkansas, western	May term, 1888	Manslaughter. — Sentence suspended.	...do	Because of the greatest provocation, his previous good character, etc.
Recey D. Jones	Utah	...do	Polygamous practices	...do	Having complied with the requirements of the Edmunds act, etc.
Zeal Riggs	...do	...do	...do	...do	Do.
John R. Barns	...do	Apr. term, 1888	Unlawful cohabitation.—3 months' imprisonment and $300 fine.	...do	Because of his age, and on complying with requirements of Edmunds act.
W. B. McConnell	Montana	May term, 1886	Counterfeiting		Because of helpless condition of his family and of having nearly served out his imprisonment.

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EXHIBIT R.

Letter of the attorney of the United States for the District of Columbia in relation to the Potomac Flats.

OFFICE OF THE ATTORNEY OF THE UNITED STATES
FOR THE DISTRICT OF COLUMBIA,
City of Washington, October 17, 1888.

SIR: I have the honor to inclose herewith a letter from H. T. Taggart, esq., special attorney, etc., in charge of the Potomac Flats cases, from which I am enabled to state that these cases will be ready for hearing in the supreme court of the District of Columbia during the month of November. If, as is anticipated, however decided below, they will be taken up on appeals to the Supreme Court, no delay need occur there, as the record will be printed in advance and may be filed at once.

Very respectfully,

JNO. BLAIR HOGE,
United States Attorney.

The ATTORNEY-GENERAL.

OFFICE OF THE ATTORNEY OF THE UNITED STATES
FOR THE DISTRICT OF COLUMBIA,
City of Washington, October 17, 1888.

DEAR SIR: In response to your inquiry as to the present condition of the Potomac Flats case, I beg leave to state that had it not been for the serious illness of my wife and one of my children for some time past the case would have been ready for hearing some time last month.

The case has been largely worked out at night, and before they were taken sick it was rarely that I left the office before 11 or 11.30 p. m.; after they were taken sick my presence was required at home and I could no longer attend to the work at night, and for weeks was unable to give it any attention during the day, as you are aware.

We are now using every available moment and as fully as possible making up for lost time, and I hope to have the case ready for hearing in the court below some time next month, and in the Supreme Court the month following.

Very truly yours,

HUGH T. TAGGART.

Hon. JOHN BLAIR HOGE,
United States Attorney, D. C.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. DOC. No. 8.

TABULAR STATEMENTS

OF

DISBURSEMENTS

MADE FROM

THE APPROPRIATIONS FOR THE INDIAN DEPARTMENT

FOR THE

FISCAL YEAR ENDING JUNE 30, 1888,

AND OF

THE SALARIES AND INCIDENTAL EXPENSES PAID AT EACH AGENCY IN THE INDIAN SERVICE DURING SAID PERIOD,

SHOWING

THE APPROPRIATIONS FROM WHICH PAID AND THE NUMBER OF INDIANS AT EACH AGENCY.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1888.

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DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, D. C., November 3, 1888.

SIR: I have the honor to submit the following statements called for by section 8 of an act approved March 3, 1875 (18 Stat. 450).

First. Statement of disbursements made from the several appropriations for the Indian Department for the fiscal year ending June 30, 1888, showing the objects for which made, and the balance unexpended of each appropriation.

Second. Statement of the salaries and incidental expenses paid at each agency in the Indian service, during the year ending June 30, 1888, showing appropriations from which paid, and the number of Indians at each agency.

Respectfully,

JNO. H. OBERLY,
Commissioner.

The SECRETARY OF THE INTERIOR.

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Statement of disbursements made from the appropriations for the

Heads of appropriations.	Amount appropriated.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
		Pay of Indian agents.	Pay of special agents.	Pay of interpreters.	Buildings at agencies, and repairs.	Vaccination of Indians.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dolls.*
Grand total	5, 155, 457. 66	80, 170. 57	30, 448. 59	23, 848. 90	20, 953. 67	610. 00
Fulfilling treaties with—						
Apaches, Kiowas, and Comanches	30, 000. 00					
Cheyennes and Arapahoes	20, 000. 00					
Chickasaws	3, 000. 00					
Chippewas of the Mississippi	1, 000. 00					
Chippewas, Pillagers, and Lake Winnebagoshish bands, annuity in goods	8, 000. 00					
Chippewas, Pillagers, and Lake Winnebagoshish bands, purposes of utility	4, 000. 00					
Chippewas, Pillagers, and Lake Winnebagoshish bands, annuity in money	10, 666. 66					
Crows	30, 000. 00					
Choctaws	29, 432. 89					
Creeks	69, 968. 40					
Columbias and Colvilles	1, 100. 00					
Iowas	2, 875. 00					
Kansas	1, 524. 02					
Kickapoos	4, 408. 78					
Miamies of Eel River	1, 100. 00					
Miamies of Kansas, interest	1, 094. 24					
Miamies of Kansas, employés, etc	674. 05					
Omahas	10, 000. 00					
Osages	3, 456. 00					
Otoes and Missourias	5, 000. 00					
Pawnees	30, 000. 00					
Poncas	8, 000. 00					
Pottawatomies, interest	11, 503. 21					
Pottawatomies, annuity	7, 978. 91					
Pottawatomies, salt	150. 54					
Pottawatomies, employés	1, 008. 99					
Pottawatomies of Huron	400. 00					
Sacs and Foxes of the Mississippi, interest	50, 000. 00					
Sacs and Foxes of the Mississippi, annuity	1, 000. 00					
Sacs and Foxes of the Missouri	7, 870. 00					
Seminoles	28, 500. 00					
Senecas, annuity	3, 160. 00					
Senecas, employés, etc	530. 00					
Senecas of New York	11, 902. 50					
Shawnees	5, 000. 00					
Eastern Shawnees, annuity	500. 00					
Eastern Shawnees, employés	530. 00					
Six Nations of New York	4, 500. 00					
Sioux of Yankton tribe	25, 000. 00					
Winnebagoes	44, 162. 47					
Support of (treaties)—						
Apaches, Kiowas, and Comanches, clothing, 1888	12, 000. 00					
Apaches, Kiowas, and Comanches, employés, 1888	7, 200. 00					
Cheyennes and Arapahoes, clothing, 1888	12, 000. 00					
Cheyennes and Arapahoes, employés, 1888	6, 500. 00					
Chippewas of the Mississippi, 1888	4, 000. 00					
Columbias and Colvilles, 1888	6, 000. 00					
Crows, clothing, 1888	15, 000. 00					
Crows, employés, 1888	7, 500. 00					
Crows, subsistence, 1888	60, 000. 00					
Molels, 1888	3, 000. 00					
Nez Percés	6, 000. 00					
Northern Cheyennes and Arapahoes, beneficial objects, 1888	35, 000. 00					

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Indian Department for the fiscal year ending June 30, 1888.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.									
Medicines and medical supplies.	Annuity goods.	Subsistence supplies.	Agricultural and miscellaneous supplies.	Expenses of transportation and storage.	Purchase and inspection of annuity goods and supplies.	Advertising expenses and telegraphing.	Payments of annuities in money.	Pay of regular employés at agencies.	Pay of temporary employés at agencies.
Dollars. 9, 529. 77	*Dollars.* 192, 433. 02	*Dollars.* 1, 448, 049. 66	*Dollars.* 605, 950. 78	*Dollars.* 314, 823. 78	*Dollars.* 33, 228. 64	*Dollars.* 10, 580. 04	*Dollars.* 279, 419. 88	*Dollars.* 406, 287. 52	*Dollars.* 6, 106. 12
			1, 894. 77						
							3, 000. 00		
							1, 000. 00		
			635. 75					2, 220. 00	
							10, 666. 66		
			7, 892. 26						
							29, 432. 89		
							69, 968. 40		
							1, 100. 00		
			1, 578. 72					1, 234. 92	
			1, 238. 27					1, 728. 80	
							1, 100. 00		
							9, 174. 15	300. 00	
								2, 895. 01	
			153. 71					4, 086. 14	
			1, 889. 75				7, 277. 76		
			3, 704. 40					3, 252. 10	30. 62
							5, 751. 60		
							3, 989. 45		
							78. 27		
								330. 00	
							394. 88		
			58. 80				44, 164. 48	1, 994. 53	
							1, 000. 00		
							3, 727. 20		
							28, 500. 00		
							3, 059. 50		
			105. 00					400. 04	
							11, 785. 00		
							5, 000. 00		
							419. 87		
								270. 39	
	3, 500. 00						984. 84		
			2, 905. 97					2, 205. 68	
			2, 262. 65				33, 844. 93	4, 850. 46	
	12, 000. 00								
								5, 000. 75	
	9, 800. 82								
								4, 676. 09	
			40. 11					4, 025. 00	
	15, 000. 00								
			122. 10					6, 659. 51	
		60, 000. 00							
2. 79								1, 187. 50	
								5, 498. 68	84. 87
221. 38		28, 038. 00	6, 375. 38						

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Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
	Support of schools.	To promote civilization among Indians generally, including Indian labor.	Traveling expenses of Indian agents.	Traveling expenses of special agents.	Incidental expenses of agencies.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Grand total	1,086,256.99	17,048.89	9,370.37	5,059.17	5,285.74
Fulfilling treaties with—Continued.					
Apaches, Kiowas, and Comanches					
Cheyennes and Arapahoes					
Chickasaws					
Chippewas of the Mississippi					
Chippewas, Pillagers, and Lake Winnebagoshish bands, annuity in goods					
Chippewas, Pillagers, and Lake Winnebagoshish bands, purposes of utility					
Chippewas, Pillagers, and Lake Winnebagoshish bands, annuity in money					
Crows					
Choctaws					
Creeks					
Columbias and Colvilles					
Iowas					
Kansas					
Kickapoos		18.50			
Miamies of Eel River					
Miamies of Kansas, interest	573.00				
Miamies of Kansas, employés, etc					
Omahas					
Osages	120.00				
Otoes and Missourias	31.44				
Pawnees					
Poncas		354.00			
Pottawatomies, interest					
Pottawatomies, annuity					
Pottawatomies, salt					
Pottawatomies, employés					
Pottawatomies of Huron					
Sacs and Foxes of the Mississippi, interest	3,617.16			4.25	
Sacs and Foxes of the Mississippi, annuity					
Sacs and Foxes of the Missouri					
Seminoles					
Senecas, annuity					
Senecas, employés, etc				.75	
Senecas of New York					
Shawnees					
Eastern Shawnees, annuity					
Eastern Shawnees, employés		8.09			
Six Nations of New York					
Sioux of Yankton tribe		2,718.59			
Winnebagoes		284.53			
Support of (treaties)—					
Apaches, Kiowas, and Comanches, clothing, 1888					
Apaches, Kiowas, and Comanches, employés, 1888					
Cheyennes and Arapahoes, clothing, 1888					
Cheyennes and Arapahoes, employés, 1888					
Chippewas of the Mississippi, 1888	3,990.00				
Columbias and Colvilles, 1888		99.75			
Crows, clothing, 1888					
Crows, employés, 1888	197.79				
Crows, subsistence, 1888					
Molels, 1888	1,580.00				
Nez Percés					.75
Northern Cheyennes and Arapahoes, beneficial objects, 1888		134.00			

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Department for the fiscal year ending June 30, 1888—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.								Total amount expended from each appropriation.	Balance unexpended.
Pay of Indian police, scouts, and equipments.	Stock for Indians.	Survey of Indian reservations.	Pay and expenses of Indian inspectors.	Expenses of Indian commissioners.	Agricultural improvements.	Miscellaneous.	In hands of agents.		
Dollars. 85, 770. 12	*Dollars.* 6, 171. 00	*Dollars.* 20, 858. 47	*Dollars.* 21, 551. 89	*Dollars.* 3, 000. 00	*Dollars.* 2, 837. 03	*Dollars.* 2, 369. 40	*Dollars.* 958. 00	*Dollars.* 4, 728, 020. 01	*Dollars.* 426, 479. 65
									30, 000. 00
								1, 894. 77	18, 105. 23
								3, 000. 00	
								1, 000. 00	
									8, 000. 00
								2, 855. 75	1, 144. 25
								10, 666. 66	
								7, 892. 26	22, 107. 74
								29, 432. 89	
								69, 968. 40	
								1, 100. 00	
								2, 813. 64	61. 36
									1, 524. 02
								2, 980. 57	1, 428. 21
								1, 100. 00	
								573. 00	521. 24
									674. 05
								9, 474. 15	525. 85
						405. 37		3, 420. 38	35. 62
								4, 271. 29	728. 71
								9, 167. 51	20, 832. 49
								7, 341. 12	658. 88
								5, 751. 60	5, 751. 61
								3, 989. 45	3, 989. 46
								78. 27	78. 27
								330. 00	678. 99
								394. 88	5. 12
								49, 839. 22	160. 78
								1, 000. 00	
								3, 727. 20	4, 142. 80
								28, 500. 00	
								3, 059. 50	100. 50
								505. 79	24. 21
								11, 785. 00	117. 50
								5, 000. 00	
								419. 87	80. 13
								278. 48	251. 52
								4, 484. 84	15. 16
								7, 830. 24	17, 169. 76
								41, 242. 57	2, 919. 90
								12, 000. 00	
								5, 000. 75	2, 199. 25
								9, 890. 82	2, 109. 18
								4, 676. 09	1, 823. 91
								3, 990. 00	10. 00
								4, 164. 86	1, 835. 14
								15, 000. 00	
								6, 979. 40	520. 60
								60, 000. 00	
								2, 770. 29	229. 71
								5, 584. 30	415. 70
								34, 868. 76	131. 24

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Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	Amount appropriated.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
		Pay of Indian agents.	Pay of special agents.	Pay of interpreters.	Buildings at agencies, and repairs.	Vaccination of Indians.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dolls.*
Support of (treaties)—Continued—						
Northern Cheyennes and Arapahoes, clothing, 1888	12,000.00					
Northern Cheyennes and Arapahoes, employés, 1888	9,000.00					
Pawnees, schools, 1888	10,000.00					
Pawnees, employés, 1888	6,600.00					
Pawnees, iron and steel, 1888	500.00					
Quapaws, education, 1888	1,000.00					
Quapaws, employés, 1888	500.00					
Sacs and Foxes of Missouri, 1888	200.00					
Shoshones, clothing, 1888	10,000.00					
Shoshones, employés, 1888	6,000.00					
Bannocks, clothing, 1888	5,000.00					
Bannocks, employés, 1888	5,000.00					
Sioux, Yankton tribe, 1888	35,000.00					
Support of Sioux of different tribes, clothing, 1888	130,000.00					
Support of Sioux of different tribes, employés, 1888	32,500.00					
Support of Sioux of different tribes, schools, Santee Sioux and Crow Creek Agencies, 1888	6,000.00					
Support of Sioux of different tribes, beneficial objects, 1888	150,000.00					
Support of Sioux of different tribes, subsistence and civilization, 1888	1,000,000.00					
Confederated bands of Utes, employés, 1888	13,520.00					
Confederated bands of Utes, beneficial objects, 1888	30,220.00					
Confederated bands of Utes, subsistence, 1888	30,000.00					
Support of (gratuities)—						
Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas, 1888	300,000.00					
Arickarees, Gros Ventres, and Mandans, 1888	30,000.00					
Assinaboines in Montana, 1888	30,000.00					
Blackfeet, Bloods, and Piegans, 1888	75,000.00					
Chippewas of Lake Superior, 1888	5,000.00					
Chippewas of Red Lake and Pembina, 1888	10,000.00					
Chippewas, Turtle Mountain band, 1888	7,000.00					
Chippewas on White Earth Reservation, 1888	10,000.00					
Confederated tribes and bands in middle Oregon, 1888	7,000.00					
D'Wamish and other allied tribes in Washington, 1888	7,000.00					
Flatheads and other confederated tribes, 1888	10,000.00					
Flatheads, Carlos band, 1888	12,000.00					
Gros Ventres in Montana, 1888	30,000.00					
Hualpais in Arizona, 1888	7,500.00					
Indians in Arizona and New Mexico, 1888	175,000.00					
Indians of Fort Hall Reservation, 1888	17,000.00					
Indians of Fort Peck Agency, 1888	100,000.00					
Indians of Klamath Agency, 1888	5,000.00					
Indians of Lemhi Agency, 1888	15,000.00					
Kansas Indians, 1888	2,500.00					
Kickapoos, 1888	5,000.00					
Makahs, 1888	4,000.00					
Menomonees, 1888	4,000.00					
Modocs in the Indian Territory, 1888	4,000.00					
Navajoes, 1888	7,500.00					

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Department for the fiscal year ending June 30, 1888—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.

Medicines and medical supplies.	Annuity goods.	Subsistence supplies.	Agricultural and miscellaneous supplies.	Expenses of transportation and storage.	Purchase and inspection of annuity goods and supplies.	Advertising expenses and telegraphing.	Payments of annuities in money.	Pay of regular employés at agencies.	Pay of temporary employés at agencies.
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
	9,516.39	2,000.00							
								8,368.69	
		1,851.04	1,376.61						
			213.52					6,017.18	
			261.20						
								195.00	
1.10								300.00	
	7,936.99		179.99						
								4,522.88	
	4,226.14								
								4,653.10	
69.90		11,180.00	20,118.93					3,272.33	
	130,000.00								
								28,684.42	225.00
			79.24					5,874.91	
2,378.51			136,792.87						416.50
		778,082.71	92,438.99	30,244.06				62,531.46	137.37
								12,403.19	
243.74			24,360.17						
		30,000.00							
620.12		211,096.50	54,908.05					21,027.79	933.66
109.45		10,859.41	11,186.46					6,486.83	67.58
100.69		20,500.00	6,284.40					2,908.28	
128.03		52,847.50	13,375.28					7,016.61	
24.02	362.68	1,220.00						3,200.00	
233.98		560.36	1,554.92					3,144.32	
		4,650.00	1,650.10					675.00	
277.69		757.12	2,120.48					4,540.00	
146.67		1,506.78	2,782.89					2,163.01	
87.64		1,375.78	1,309.37					3,305.16	
110.28		2,527.08	3,873.82					3,300.00	
141.56		2,485.82	6,503.14					2,690.00	
95.45		20,242.33	6,602.77					2,425.00	365.00
		6,361.29							
694.35		91,533.69	57,796.61					19,025.40	
188.00		8,022.00	7,379.49					909.80	
184.20		53,884.00	25,548.18					8,537.55	
89.92		167.74	1,928.17					1,778.00	862.00
22.25		5,985.11	4,219.64					2,620.00	480.00
4.80			719.80					1,338.91	
			647.07					850.00	
161.78		93.23	794.57					1,879.37	
			759.09					3,052.43	
112.30		644.43	2,341.21					900.00	
201.14		1,276.86	1,116.78					3,980.70	

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Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
	Support of schools.	To promote civilization among Indians generally, including Indian labor.	Traveling expenses of Indian agents.	Traveling expenses of special agents.	Incidental expenses of agencies.
Support of (treaties)—Continued.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Northern Cheyennes and Arapahoes, clothing, 1888					
Northern Cheyennes and Arapahoes, employés, 1888		112.00			
Pawnees, schools, 1888	4,178.44				
Pawnees, employés, 1888					
Pawnees, iron and steel, 1888					
Quapaws, education, 1888	804.37				
Quapaws, employés, 1888					
Sacs and Foxes of Missouri, 1888					
Shoshones, clothing, 1888					
Shoshones, employés, 1888		208.25			
Bannocks, clothing, 1888					
Bannocks, employés, 1888					
Sioux, Yankton tribe, 1888	52.34	243.66			
Support of Sioux of different tribes, clothing, 1888					
Support of Sioux of different tribes, employés, 1888					
Support of Sioux of different tribes, schools, Santee Sioux and Crow Creek Agencies, 1888					
Support of Sioux of different tribes, beneficial objects, 1888		790.68			
Support of Sioux of different tribes, subsistence and civilization, 1888	5,803.03	8,461.28			
Confederated bands of Utes, employés, 1888		152.60			
Confederated bands of Utes, beneficial objects, 1888					
Confederated bands of Utes, subsistence, 1888					
Support of (gratuities)—					
Arapahoes, Cheyennes, Apaches, Kioawas, Comanches, and Wichitas, 1888	905.45	812.00			
Arickarees, Gros Ventres, and Mandans, 1888	32.22	382.50			.75
Assinaboines in Montana, 1888					
Blackfeet, Bloods, and Piegans 1888	11.68				
Chippewas of Lake Superior 1888					
Chippewas of Red Lake and Pembina 1888					
Chippewas, Turtle Mountain band, 1888					
Chippewas on White Earth Reservation, 1888					
Confederated tribes and bands in middle Oregon, 1888					
D'Wamish and other allied tribes in Washington, 1888		67.57			
Flatheads and other confederated tribes, 1888					
Flatheads, Carlos band, 1888	188.82				
Gros. Ventres in Montana, 1888	167.21				
Hualpais in Arizona, 1888	38.45	231.00			
Indians in Arizona and New Mexico, 1888		831.00			
Indians of Fort Hall Reservation, 1888		30.20			4.25
Indians of Fort Peck Agency, 1888					
Indians of Klamath Agency, 1888		64.00			
Indians of Lemhi Agency, 1888					
Kansas Indians, 1888					
Kickapoos, 1888					
Makahs, 1888					
Menomonees, 1888		34.47			
Modocs in the Indian Territory, 1888					
Navajoes, 1888					

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Department for the fiscal year ending June 30, 1888—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.								Total amount expended from each appropriation.	Balance unexpended.
Pay of Indian police, scouts, and equipments.	Stock for Indians.	Survey of Indian reservations.	Pay and expenses of Indian inspectors.	Expenses of Indian commissioners.	Agricultural improvements.	Miscellaneous.	In hands of agents.		
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
.....	.....	.....	.....	.....	.....	.....	.....	11,516.39	483.61
.....	.....	.....	.....	.....	.....	.....	.....	8,480.69	519.31
.....	.....	.....	.....	.....	.....	.....	.....	7,406.09	2,593.91
.....	.....	.....	.....	.....	.....	.....	.....	6,230.70	369.30
.....	.....	.....	.....	.....	.....	.....	.....	261.20	238.80
.....	.....	.....	.....	.....	.....	.....	.....	999.37	.63
.....	.....	.....	.....	.....	.....	.....	.....	301.10	198.90
.....	.....	.....	.....	.....	.....	.....	200.00	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	8,116.98	1,883.02
.....	.....	.....	.....	.....	.....	.....	.....	4,731.13	1,268.87
.....	.....	.....	.....	.....	.....	.....	.....	4,226.14	773.86
.....	.....	.....	.....	.....	.....	.....	.....	4,653.10	346.90
.....	.....	.....	.....	.....	.....	.....	.....	34,937.16	62.84
.....	.....	.....	.....	.....	.....	.....	.....	130,000.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	28,909.42	3,590.58
.....	.....	.....	.....	.....	.....	.....	.....	5,954.15	45.85
.....	2,341.50	.....	.....	.....	.....	.....	.....	142,720.06	7,279.94
.....	.....	.....	.....	.....	.....	420.55	.....	978,119.45	21,880.55
.....	.....	.....	.....	.....	.....	.....	.....	12,555.19	964.81
.....	.....	.....	.....	.....	.....	.....	.....	24,603.91	5,616.09
.....	.....	.....	.....	.....	.....	.....	.....	30,000.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	290,304.57	9,695.43
.....	.....	.....	.....	.....	.....	.....	.....	29,125.20	874.80
.....	.....	.....	.....	.....	.....	.....	.....	29,793.28	206.72
.....	.....	.....	.....	.....	.....	.....	.....	73,389.10	1,610.90
.....	.....	.....	.....	.....	.....	.....	.....	4,806.70	198.30
.....	.....	.....	.....	.....	.....	.....	.....	5,493.58	4,506.42
.....	.....	.....	.....	.....	.....	.....	.....	6,975.10	24.90
.....	.....	.....	.....	.....	.....	.....	.....	7,695.29	2,304.71
.....	.....	.....	.....	.....	.....	.....	.....	6,599.35	400.65
.....	.....	.....	.....	.....	.....	.....	.....	6,145.52	854.48
.....	.....	.....	.....	.....	.....	.....	.....	10,000.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	11,987.73	12.27
.....	.....	.....	.....	.....	.....	.....	.....	30,000.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	6,361.29	1,138.71
.....	.....	.....	.....	.....	.....	.....	.....	169,885.30	5,114.70
.....	.....	.....	.....	.....	.....	.....	.....	16,529.49	470.51
.....	.....	.....	.....	.....	.....	.....	.....	88,153.93	11,846.07
.....	.....	.....	.....	.....	.....	.....	.....	4,889.83	110.17
.....	.....	.....	.....	.....	.....	.....	.....	13,327.00	1,673.00
.....	.....	.....	.....	.....	.....	.....	.....	2,063.51	436.49
.....	.....	.....	.....	.....	.....	.....	.....	1,497.07	3,502.93
.....	.....	.....	.....	.....	.....	.....	.....	2,928.95	1,071.05
.....	.....	.....	.....	.....	.....	.....	.....	3,845.99	154.01
.....	.....	.....	.....	.....	.....	.....	.....	3,997.94	2.06
.....	.....	.....	.....	.....	.....	.....	.....	6,575.48	924.52

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Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	Amount appropriated.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
		Pay of Indian agents.	Pay of special agents.	Pay of interpreters.	Buildings at agencies, and repairs.	Vaccination of Indians.
Support of (gratuities)—Continued.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dolls.*
Nez Percés in Idaho, 1888	6,500.00					
Nez Percés of Joseph's band, 1888	15,000.00					
Poncás, civilization, 1888	5,000.00					
Poncas, subsistence, 1888	13,000.00					
Qui-nai-elts and Quillehutes, 1888	4,000.00					
Shoshones in Nevada, 1888	10,000.00					
Shoshones in Wyoming, 1888	15,000.00					
Sioux of Devil's Lake, 1888	6,000.00					
Sioux of Lake Traverse, 1888	6,000.00					
S'Klallams, 1888	4,000.00					
Tonkawas, 1888	5,000.00					
Yakamas and other Indians, 1888	14,000.00					
Incidental in—						
Arizona, employés, 1888	8,000.00					
Arizona, including support and civilization, 1888	12,000.00					
California, employés, 1888	8,000.00					
California, including support and civilization, 1888	18,000.00					
Colorado, 1888	1,500.00					
Dakota, 1888	5,000.00					
Idaho, 1888	1,000.00					
Montana, 1888	4,000.00					
Nevada, 1888	1,500.00					
Nevada, employés, 1888	6,000.00					
Nevada, support and civilization, 1888	15,000.00					
New Mexico, including employés and support and civilization, 1888	5,000.00					
Oregon, employés, 1888	6,000.00					
Oregon, including support and civilization, 1888	10,000.00					
Utah, including employés and support and civilization, 1888	10,000.00					
Washington, including employés and support and civilization, 1888	16,000.00					
Wyoming, 1888	1,000.00					
Pay of farmers, 1888	40,000.00					
Pay of Indian agents, 1888	89,300.00	80,170.57				
Pay of Indian police, 1888	90,000.00					
Pay of interpreters, 1888	25,000.00			23,848.90		
Pay of Indian inspectors, 1888	15,000.00					
Pay of Indian school superintendent, 1888	3,000.00					
Buildings at agencies and repairs, 1888	25,000.00				20,953.67	
Contingencies, Indian Department, 1888	40,000.00		13,568.60			
Indian school buildings, 1888	55,000.00					
Indian schools, support, 1888	650,000.00					
Indian schools in Alaska, support, 1888	20,000.00					
Indian school, Carlisle, Pa., support, 1888	81,000.00					
Indian school, Chilocco, Ind. T., buildings and repairs, 1888	2,000.00					
Indian school, Chilocco, Ind. T., support, 1888	32,125.00					
Indian school, Genoa, Nebr., support, 1888	29,750.00					
Indian school, Hampton, Va., support, 1888	20,040.00					
Indian school, Lincoln Institute, Philadelphia, Pa., support, 1888	33,400.00					
Indian school, Lawrence, Kans., buildings and repairs, 1888	4,750.00					
Indian school, Lawrence, Kans., support, 1888	80,750.00					
Indian school, Salem, Oregon, support, 1888	36,500.00					
Indian school, St. Ignatius Mission, Montana, support, 1888	22,500.00					

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Department for the fiscal year ending June 30, 1888—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.

Medicines and medical supplies.	Annuity goods.	Subsistence supplies.	Agricultural and miscellaneous supplies.	Expenses of transportation and storage.	Purchase and inspection of annuity goods and supplies.	Advertising expenses and telegraphing.	Payments of annuities in money.	Pay of regular employés at agencies.	Pay of temporary employés at agencies.
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
103.56		634.97	4,367.37					1,178.95	
2.50		1,908.88	7,458.22						
48.57			3,344.37					1,538.99	
			7,276.45						
61.12		367.55	1,057.92					2,025.64	
		4,233.25	2,869.51					2,534.74	
171.05		13,090.00	1,448.42						
107.43		913.37	1,172.90					3,755.00	
9.75		60.75	2,781.08					2,990.17	
60.10			48.58					906.00	
16.04		1,882.60	732.24					720.00	
140.08		392.72	4,306.23					7,401.64	855.13
								7,315.00	
204.88		2,899.50	5,971.71						
								7,101.55	494.00
277.20		5,247.54	9,286.47						
			74.70						
			3,121.13						
			196.00						
		403.50	1,216.28						135.40
			138.50						
554.28		5,238.63	8,274.00					5,612.38	75.00
		225.25	1,188.78						
								1,200.00	
								5,814.29	
360.12		304.85	6,181.92						3.33
			3,497.86			.45		6,055.22	
561.94		172.41	4,122.99					7,736.70	
			742.93						57.50
								37,168.33	
		325.11							
89.50			2,992.77			37.70		7,840.00	883.16

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Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
	Support of schools.	To promote civilization among Indians generally, including Indian labor.	Traveling expenses of Indian agents.	Traveling expenses of special agents.	Incidental expenses of agencies.
Support of (gratuities)—Continued.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Nez Percés in Idaho, 1888					
Nez Percés of Joseph's band, 1888					
Poncas, civilization, 1888					
Poncas, subsistence, 1888		42.30			
Qui-nai-elte and Quillehutes, 1888					
Shoshones in Nevada, 1888					
Shoshones in Wyoming, 1888					
Sioux of Devil's Lake, 1888					
Sioux of Lake Traverse, 1888	27.20				
S'Klallams, 1888	3.40	128.80			
Tonkawas, 1888		42.00			
Yakamas and other Indians, 1888	6.80				
Incidental in—					
Arizona, employés, 1888					
Arizona, including support and civilization, 1888			367.55		58.00
California, employés, 1888					
California, including support and civilization, 1888	44.43		736.36		458.8[illegible]
Colorado, 1888		143.33	164.15		81.15
Dakota, 1888		34.50	603.46		464.31
Idaho, 1888			366.70		42.45
Montana, 1888			237.41		532.99
Nevada, 1888			264.00		258.79
Nevada, employés, 1888					
Nevada, support and civilization, 1888					
New Mexico, including employés and support and civilization, 1888			577.46		325.8[illegible]
Oregon, employés, 1888		185.71			
Oregon, including support and civilization, 1888		336.12	145.94		68.59
Utah, including employés and support and civilization, 1888			91.77		156.15
Washington, including employés and support and civilization, 1888		102.00	1,275.58		567.1[illegible]
Wyoming, 1888			6.00		34.9[illegible]
Pay of farmers, 1888					
Pay of Indian agents, 1888					
Pay of Indian police, 1888					
Pay of interpreters, 1888					
Pay of Indian inspectors, 1888					
Pay of Indian school superintendent, 1888	1,500.00				
Buildings at agencies and repairs, 1888					
Contingencies, Indian Department, 1888			4,598.99	2,816.66	2,231.1[illegible]
Indian school buildings, 1888	36,508.72				
Indian schools, support, 1888	622,047.10				
Indian schools in Alaska, support, 1888	16,642.32				
Indian school, Carlisle, Pa., support, 1888	80,879.34				
Indian school, Chilocco, Ind. T., buildings and repairs, 1888	1,284.08				
Indian school, Chilocco, Ind. T., support, 1888	25,467.22				
Indian school, Genoa, Nebr., support, 1888	29,750.00				
Indian school, Hampton, Va., support, 1888	19,641.11				
Indian school, Lincoln Institute, Philadelphia, Pa., support, 1888	33,137.57				
Indian school, Lawrence, Kans., buildings and repairs, 1888	3,199.86				
Indian school, Lawrence, Kans., support, 1888	65,273.19				
Indian school, Salem, Oregon, support, 1888	33,816.09				
Indian school, St. Ignatius Mission, Montana, support, 1888	22,500.00				

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Department for the fiscal year ending June 30, 1888—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.								Total amount expended from each appropriation.	Balance unexpended.
Pay of Indian police, scouts, and equipments.	Stock for Indians.	Survey of Indian reservations.	Pay and expenses of Indian inspectors.	Expenses of Indian commissioners.	Agricultural improvements.	Miscellaneous.	In hands of agents.		
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
.....	.....	.....	.....	.....	.....	.....	.....	6,284.85	215.15
.....	500.00	.....	.....	.....	.....	.....	.....	9,869.60	5,130.40
.....	.....	.....	.....	.....	.....	.....	.....	4,974.29	25.71
.....	3,329.50	.....	.....	.....	.....	.....	.....	10,605.95	2,394.05
.....	.....	.....	.....	.....	.....	.....	.....	3,512.23	487.77
.....	.....	.....	.....	.....	.....	.....	.....	9,637.50	362.50
.....	.....	.....	.....	.....	.....	.....	.....	14,709.47	290.53
.....	.....	.....	.....	.....	.....	.....	.....	5,975.90	24.10
.....	.....	.....	.....	.....	.....	.....	.....	5,973.95	26.05
.....	.....	.....	.....	.....	.....	.....	.....	1,056.68	2,943.32
.....	.....	.....	.....	.....	.....	.....	.....	3,357.68	1,642.32
.....	.....	.....	.....	.....	.....	.....	.....	13,095.80	904.20
.....	.....	.....	.....	.....	.....	.....	.....	7,315.00	685.00
.....	.....	.....	.....	.....	.....	.....	.....	9,499.64	2,500.36
.....	.....	.....	.....	.....	.....	.....	.....	7,595.55	404.45
.....	.....	.....	.....	.....	.....	.....	.....	16,050.84	1,949.16
.....	.....	.....	.....	.....	.....	.....	.....	403.33	1,096.67
.....	.....	.....	.....	.....	.....	45.00	.....	4,268.40	731.60
.....	.....	.....	.....	.....	.....	.....	.....	605.15	394.85
.....	.....	.....	.....	.....	.....	.....	.....	2,525.49	1,474.51
.....	.....	.....	.....	.....	.....	75.00	.....	733.20	766.80
.....	.....	.....	.....	.....	.....	.....	.....	5,687.38	312.62
.....	.....	.....	.....	.....	.....	.....	35.00	14,006.91	898.09
.....	.....	.....	.....	.....	.....	10.00	8.00	3,527.29	1,464.71
.....	.....	.....	.....	.....	.....	.....	.....	6,000.00	.....
.....	.....	.....	.....	.....	.....	214.00	700.00	7,612.78	1,687.22
.....	.....	.....	.....	.....	.....	.....	.....	9,800.45	199.55
.....	.....	.....	.....	.....	.....	.....	.....	14,538.72	1,461.28
.....	.....	.....	.....	.....	.....	.....	.....	841.36	158.64
.....	.....	.....	.....	.....	.....	.....	.....	37,168.33	2,831.67
.....	.....	.....	.....	.....	.....	.....	.....	80,170.57	9,129.43
85,770.12	.....	.....	.....	.....	.....	.....	.....	86,095.23	3,904.77
.....	.....	.....	.....	.....	.....	.....	.....	23,848.90	1,151.10
.....	.....	.....	15,000.00	.....	.....	.....	.....	15,000.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	1,500.00	1,500.00
.....	.....	.....	.....	.....	.....	.....	.....	20,953.67	4,046.33
.....	.....	.....	.....	.....	.....	1,202.48	.....	36,256.02	3,743.98
.....	.....	.....	.....	.....	.....	.....	.....	36,508.72	18,491.28
.....	.....	.....	.....	.....	.....	.....	.....	622,047.10	27,952.90
.....	.....	.....	.....	.....	.....	.....	.....	16,642.32	3,357.68
.....	.....	.....	.....	.....	.....	.....	.....	80,879.34	120.66
.....	.....	.....	.....	.....	.....	.....	.....	1,284.08	715.92
.....	.....	.....	.....	.....	.....	.....	.....	25,467.22	6,657.78
.....	.....	.....	.....	.....	.....	.....	.....	29,750.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	19,641.11	398.89
.....	.....	.....	.....	.....	.....	.....	.....	33,137.57	262.43
.....	.....	.....	.....	.....	.....	.....	.....	3,199.86	1,550.14
.....	.....	.....	.....	.....	.....	.....	.....	65,273.19	15,476.81
.....	.....	.....	.....	.....	.....	.....	.....	33,816.09	2,683.91
.....	.....	.....	.....	.....	.....	.....	.....	22,500.00	.....

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Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	Amount appropriated.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
		Pay of Indian agents.	Pay of special agents.	Pay of interpreters.	Buildings at agencies, and repairs.	Vaccination of Indians.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dolla.*
Incidentals in—						
Indian schools in States, support, 1888	50, 100. 00					
Indian schools, stock cattle, 1888	10, 000. 00					
Indian schools, transportation, 1888	28, 000. 00					
Surveying and allotting Indian reservations, 1888	35, 000. 00					
Expenses of Indian Commissioners, 1888	3, 000. 00					
Ditches and reservoirs for Navajoes, 1888	7, 500. 00					
Gratuity to certain Ute Indians, 1888	4, 000. 00					
Investigating Indian depredation claims	20, 000. 00		16, 879. 99			
Telegraphing and purchase of Indian supplies, 1888	45, 000. 00					
Transportation of Indian supplies, 1888	290, 000. 00					
Traveling expenses of Indian inspectors, 1888	8, 000. 00					
Traveling expenses of school superintendent, 1888	1, 500. 00					
Vaccination of Indians, 1888	1, 000. 00					610. 00

Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
	Support of schools.	To promote civilization among Indians generally, including Indian labor.	Traveling expenses of Indian agents.	Traveling expenses of special agents.	Incidental expenses of agencies.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Incidentals in—Continued.					
Indian schools in States, support, 1888	49, 889. 42				
Indian schools, stock cattle, 1888	5, 134. 50				
Indian schools, transportation, 1888	16, 693. 26				
Surveying and allotting Indian reservations, 1888					
Expenses of Indian Commissioners, 1888					
Ditches and reservoirs for Navajoes, 1888					
Gratuity to certain Ute Indians, 1888					
Investigating Indian depredation claims				2, 242. 51	
Telegraphing and purchase of Indian supplies, 1888					
Transportation of Indian supplies, 1888					
Traveling expenses of Indian inspectors, 1888					
Traveling expenses of school superintendent, 1888	519. 98				
Vaccination of Indians, 1888					

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Department for the fiscal year ending June 30, 1888—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.									
Medicines and medical supplies.	Annuity goods.	Subsistence supplies.	Agricultural and miscellaneous supplies.	Expenses of transportation and storage.	Purchase and inspection of annuity goods and supplies.	Advertising expenses and telegraphing.	Payments of annuities in money.	Pay of regular employés at agencies.	Pay of temporary employés at agencies.
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
							4, 000. 00		
					33, 228. 64	10, 541. 89			
				284, 579. 72					

Department for the fiscal year ending June 30, 1888—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.								Total amount expended from each appropriation.	Balance unexpended
Pay of Indian police, scouts, and equipments.	Stock for Indians.	Survey of Indian reservations.	Pay and expenses of Indian inspectors.	Expenses of Indian commissioners.	Agricultural improvements.	Miscellaneous.	In hands of agents.		
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
								49, 889. 42	210. 58
								5, 134. 50	4, 865. 50
								16, 693. 26	11, 306. 74
		20, 858. 47						20, 858. 47	14, 141. 53
				3, 000. 00				3, 000. 00	
					2, 837. 03			2, 837. 03	4, 662. 97
								4, 000. 00	
								19, 122. 50	877. 50
							15. 00	43. 770. 53	1, 214. 47
								284, 579. 72	5, 420. 28
			6, 551. 89					6, 551. 89	1, 448. 11
								519. 98	980. 02
								610. 00	390. 00

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Statement of the salaries and incidental expenses paid at each agency in the Indian service number of Indians

Names of agencies.	State or Territory.	Number of Indians at each agency.	Appropriations from which salaries of employés and incidental expenses of agencies have been paid.
Grand total		221,182	
Blackfeet	Montana	2,268	Support of Blackfeet, Bloods, and Piegans, 1888.
Cheyenne and Arapahoe	Indian Territory	3,413	Contingencies, Indian Department, 1888
			Support of Cheyenne and Arapahoes, 1888
			Support of Arapahoes, Cheyenne, Apaches, Kiowas, Comanches, and Wichitas, 1888.
Cheyenne River	Dakota	2,985	Incidentals in Dakota, 1888
			Support of Sioux of different tribes, employés, 1888.
			Support of Sioux of different tribes, subsistence and civilization, 1888.
Colorado River	Arizona	1,003	Incidentals in Arizona, 1888
			Incidentals in Arizona, employés, 1888
Colville	Washington	2,301	Incidentals in Washington, including employés and support and civilization, 1888.
			Support of Columbias and Colvilles, 1888
Crow	Montana	2,456	Contingencies, Indian Department, 1888
			Incidentals in Montana, 1888
			Support of Crows, employés, 1888
Crow Creek and Lower Brulé.	Dakota	2,244	Support of Sioux of different tribes, subsistence and civilization, 1888.
			Incidentals in Dakota, 1888
			Support of Sioux of different tribes, employés, 1888.
			Incidentals in Dakota, 1888
Devil's Lake	Dakota	2,345	Support of Sioux of Devil's Lake, 1888
			Support of Chippewas, Turtle Mountain band, 1888.
			Incidentals in Montana, 1888
Flathead	Montana	2,018	Support of Flatheads and other confederated tribes, 1888.
			Support of Flatheads, Carlos band, 1888
			Incidentals in Montana, 1888
Fort Belknap	Montana	1,794	Support of Assinaboines in Montana, 1888
			Support of Gros Ventres in Montana, 1888
			Incidentals in Dakota, 1888
Fort Berthold	Dakota	1,293	Support of Arickarees, Gros Ventres, and Mandans, 1888.
			Incidentals in Idaho, 1888
Fort Hall	Idaho	1,552	Support of Bannocks, employés, 1888
			Support of Indians, Fort Hall Reservation, 1888.
			Incidentals in Montana, 1888
Fort Peck	Montana	1,891	Support of Indians, Fort Peck Agency, 1888
			Contingencies, Indian Department, 1888
Green Bay	Wisconsin	3,465	Support of Menomonees, 1888
			Incidentals in Oregon, employés, 1888
Grande Ronde	Oregon	421	Incidentals in California, employés, 1888
Hoopa Valley	California	676	Incidentals in California, support and civilization, 1888.
Kiowa, Comanches, and Wichitas.	Indian Territory	4,015	Support of Apaches, Kiowas, and Comanches, employés, 1888.
			Support of Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas, 1888.
Klamath	Oregon	933	Incidentals in Oregon, including support and civilization, 1888.
			Support of Indians of Klamath Agency, 1888
La Pointe	Wisconsin	4,260	Contingencies, Indian Department, 1888
			Support of Chippewas of Lake Superior, 1888
Lemhi	Idaho	558	Incidentals in Idaho, 1888
			Support of Indians of Lemhi Agency, 1888
Mackinac	Michigan	7,428	Contingencies, Indian Department, 1888
			Support of Chippewas of Lake Superior, 1888
Mescalero	New Mexico	431	Incidentals in New Mexico, including employés and support and civilization, 1888.
			Support of Indians in Arizona and New Mexico, 1888.
Mission	California	4,330	Incidentals in California, employés, 1888
			Incidentals in California, including support and civilization, 1888.
Navajo	New Mexico	20,215	Incidentals in New Mexico, including employés and support and civilization, 1888.
			Support of Navajoes, 1888
Neah Bay	Washington	740	Incidentals in Washington, including employés and support and civilization, 1888.
			Support of Makahs, 1888

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during the year ending June 30, 1888, showing the appropriations from which paid and the at each agency.

INCIDENTAL EXPENSES.				Total of incidental expenses.	PAY OF EMPLOYÉS.		Total pay of employés.
Traveling expenses of agents.	Office rent, fuel, light, and stationery.	Forage and stable expenses.	Miscellaneous.		Regular.	Temporary.	
$7,297.56	$844.60	$79.50	$9,277.40	$17,499.06	$359,137.33	$4,091.23	$363,228.56
					7,016.61		7,016.61
15.51			47.35	62.86			
					4,676.09		4,676.09
					12,726.19	24.00	12,750.19
69.75			16.27	86.02			
					2,909.46		2,909.46
					9,487.34		9,487.34
			174.80	174.80			
					2,952.82		2,952.82
768.43			664.91	1,433.34	5,759.45		5,759.45
					4,025.00		4,025.00
					1,200.00		1,200.00
91.35			125.00	216.35			
					6,459.51		6,459.51
					7,744.24		7,744.24
202.00			50.20	252.20			
					5,727.68		5,727.68
87.35			44.70	132.05			
					3,755.00		3,755.00
					675.00		675.00
63.60			301.30	364.90			
					3,300.00		3,300.00
					2,690.00		2,690.00
24.36				24.36			
					2,908.28		2,908.28
					2,425.00	365.00	2,790.00
			903.73	903.73			
					6,486.83	67.58	6,554.41
30.50			24.15	54.65			
					4,653.10		4,653.10
					909.80		909.80
			9.00	9.00			
					8,537.55		8,537.55
175.47			14.80	190.27			
					3,052.43		3,052.43
					2,790.50		2,790.50
					2,553.92		2,553.92
269.00			472.82	741.82			
					5,000.75		5,000.75
					8,301.60	909.66	9,211.26
			101.00	101.00			
					1,778.00	862.00	2,640.00
719.50			542.99	1,262.49			
					2,500.00		2,500.00
244.75			196.00	440.75			
					2,620.00	480.00	3,100.00
650.87	154.60		1.75	807.22	720.00	124.00	844.00
					700.00		700.00
43.50			36.00	79.50			
					4,817.74		4,817.74
					1,200.00		1,200.00
382.36	150.00	49.50		581.86			
87.31		30.00	77.10	194.41			
			936.85	936.85	3,980.70		3,980.70
45.50			41.00	86.50			
					1,879.37		1,879.37

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Statement of the salaries and incidental expenses paid at each agency in

Names of agencies.	State or Territory.	Number of Indians at each agency.	Appropriations from which salaries of employés and incidental expenses of agencies have been paid.
Nevada	Nevada	885	Incidentals in Nevada, 1888
			Incidentals in Nevada, employés, 1888
New York	New York	5,009	Contingencies, Indian Department, 1888
Nez Percé	Idaho	1,192	Incidentals in Idaho, 1888
			Support of Nez Percés, 1888
			Support of Nez Percés in Idaho, 1888
Nisqually and S'Kokomish.	Washington	1,449	Incidentals in Washington, including employés and support and civilization, 1888.
			Support of Skallams, 1888
Omaha and Winnebago	Nebraska	2,342	Contingencies, Indian Department, 1888
			Fulfilling treaty with Omahas, 1888
			Fulfilling treaty with Winnebagoes, 1888
Osage and Kaw	Indian Territory	1,774	Contingencies, Indian Department, 1888
			Fulfilling treaty with Kansas, 1888
			Support of Kansas Indians, 1888
Pima	Arizona	4,000	Incidentals in Arizona, employés, 1888
Pine Ridge	Dakota	5,609	Support of Sioux of different tribes, subsistence and civilization, 1888.
			Incidentals in Dakota, 1888
			Support of Sioux of different tribes, employés, 1888.
Ponca, Pawnee, Otoe, and Oakland.	Indian Territory	1,784	Contingencies, Indian Department, 1888
			Support of Poncas, civilization, 1888
			Support of Pawnees, employés, 1888
			Fulfilling treaty with Otoe and Missourias, 1888.
			Support of Tonkawas, 1888
			Fulfilling treaty with Poncas
Pottawatomie and Great Nemaha.	Kansas	1,028	Contingencies, Indian Department, 1888
			Fulfilling treaty with Pottawatomies, employés, 1888.
			Fulfilling treaty with Kickapoos, 1888
			Fulfilling treaty with Sacs and Foxes of the Missouri. Proceeds of land.
			Fulfilling treaty with Iowas, 1888
Pueblo	New Mexico	8,666	Incidentals in New Mexico, including employés and support and civilization, 1888.
Quinaielt	Washington	444	Support of Quinaielts and Quillehutes, 1888
			Incidentals in Washington, including employés and support and civilization, 1888.
Quapaw	Indian Territory	1,130	Contingencies, Indian Department, 1888
			Support of Quapaws, 1888
			Support of Quapaws, education, 1888
			Fulfilling treaty with Senecas, employés
			Support of Modocs in Indian Territory, 1888
Rosebud	Dakota	7,404	Incidentals in Dakota, 1888
			Support of Sioux, employés, 1888
			Support of Sioux, subsistence and civilization, 1888.
Round Valley	California	535	Incidentals in California, employés, 1888
			Incidentals in California, including support and civilization, 1888.
Sac and Fox	Indian Territory	2,284	Contingencies, Indian Department, 1888
			Support of Kickapoos, 1888
			Fulfilling treaty with Sacs and Foxes of the Mississippi. Interest.
San Carlos	Arizona	4,896	Incidentals in Arizona, 1888
			Support of Indians in Arizona and New Mexico, 1888.
Santee	Nebraska	1,295	Contingencies, Indian Department, 1888
			Support of Poncas, civilization, 1888
			Support of Sioux of different tribes, employés, 1888.
			Support of Sioux of different tribes, subsistence and civilization, 1888.
			Fulfilling treaty with Poncas
Shoshone	Wyoming	1,885	Incidentals in Wyoming, 1888
			Support of Shoshones, employés, 1888
			Support of Northern Cheyennes and Arapahoes, 1888.
Siletz	Oregon	607	Incidentals in Oregon, 1888
			Incidentals in Oregon, support and civilization, 1888.
Sisseton	Dakota	1,487	Incidentals in Dakota, 1888
			Support of Sioux of Lake Traverse, 1888
Southern Ute	Colorado	1,772	Incidentals in Colorado, 1888
			Support of Indians in Arizona and New Mexico, 1888.

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the Indian service during the year ending June 30, 1888, *etc.*—Continued.

INCIDENTAL EXPENSES.				Total of incidental expenses.	PAY OF EMPLOYÉS.		Total pay of employés.
Traveling expenses of agents.	Office rent, fuel, light, and stationery.	Forage and stable expenses.	Miscellaneous.		Regular.	Temporary.	
$196.50				$196.50			
					$5,612.38	$75.00	$5,687.38
133.58	$40.00		$11.41	184.99	600.00	67.25	667.25
56.50			9.05	65.55			
					5,498.68	84.87	5,583.55
					1,178.95		1,178.95
83.60			100.35	183.95	1,250.00		1,250.00
					578.00		578.00
13.75			38.25	52.00			
					300.00		300.00
					4,850.46		4,850.46
			80.45	80.45			
					1,003.96		1,003.96
					1,338.91		1,338.91
					4,362.18		4,362.18
					14,603.00		14,603.00
			43.06	43.06			
					7,050.00		7,050.00
129.18			3.00	132.18			
			40.25	40.25	1,004.71		1,004.71
					6,017.18		6,017.18
					4,086.14		4,086.14
					720.00		720.00
					2,942.10	30.62	2,972.72
158.24				158.24			
					330.00		330.00
					1,728.80		1,728.80
					692.47		692.47
					1,234.92		1,234.92
446.65	500.00		300.00	1,246.65	1,200.00		1,200.00
					990.00		990.00
			49.50	49.50			
					2,100.00		2,100.00
					300.00		300.00
					195.00		195.00
					400.04		400.04
					900.00		900.00
			319.10	319.10			
					5,450.32		5,450.32
					14,171.78		14,171.78
					3,440.00		3,440.00
85.00				85.00			
279.44				279.44	500.00	16.00	516.00
					850.00		850.00
					1,990.75		1,990.75
			7.50	7.50			
					10,741.10		10,741.10
188.36			10.50	198.86			
					534.28		534.28
					3,685.00		3,685.00
					3,893.78	97.12	3,990.90
					310.00		310.00
6.00			746.11	752.11			
					4,522.88		4,522.88
					4,870.90		4,870.90
					3,015.29		3,015.29
71.05			217.75	288.80			
18.50			67.95	86.45			
					2,990.17		2,990.17
104.15			74.70	178.85			
					3,456.66		3,456.66

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Statement of the salaries and incidental expenses paid at each agency in

Names of agencies.	State or Territory.	Number of Indians at each agency.	Appropriations from which salaries of employés and incidental expenses of agencies have been paid.
Southern Ute	Colorado	.....	Support of Confederated Bands of Utes, employés, 1888.
Standing Rock	Dakota	4,385	Incidentals in Dakota, 1888
			Support of Sioux of different tribes, employés, 1888.
			Support of Sioux of different tribes, subsistence and civilization, 1888.
Tongue River	Montana	844	Incidentals in Montana, 1888
			Support of Northern Cheyennes and Arapahoes, 1888.
Tulalip	Washington	1,239	Incidentals in Washington, including employés and support and civilization, 1888.
			Support of D'Wamish and other allied tribes, 1888.
Uintah and Ouray	Utah	1,870	Incidentals in Utah, including employés and support and civilization, 1888.
			Support of Confederated Bands of Utes, employés, 1888.
Umatilla	Oregon	978	Incidentals in Oregon, including support and civilization, 1888.
			Support of Walla Walla and Cayuse and Umatilla tribes, 1888.
Union	Indian Territory	64,850	Contingencies, Indian Department, 1888
Warm Springs	Oregon	853	Incidentals in Oregon, including support and civilization, 1888.
			Support of confederated tribes and bands in middle Oregon, 1888.
Western Shoshone	Nevada	475	Incidentals in Nevada, 1888
			Fulfilling treaty with Shoshones
			Support of Shoshones in Nevada, 1888
White Earth	Minnesota	6,193	Contingencies, Indian Department, 1888
			Fulfilling treaty with Chippewas, Pillagers, and Lake Winnebagoshish bands. Utility.
			Support of Chippewas of White Earth Reservation, 1888.
			Support of Chippewas, Red Lake, and Pembina, 1888.
Yakama	Wyoming	1,765	Incidentals in Washington, including employés and support and civilization, 1888.
			Support of Yakama and other Indians, 1888
Yankton	Dakota	1,837	Incidentals in Dakota, 1888
			Support of Sioux of Yankton tribe, 1888
			Fulfilling treaty with Sioux Yankton tribe, 1888.
Eastern Cherokee	North Carolina	3,000	.....
Sac and Fox	Iowa	381	.....

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the Indian service during the year ending June 30, 1888, *etc.*—Continued.

INCIDENTAL EXPENSES.				Total of incidental expenses.	PAY OF EMPLOYÉS.		Total pay of employés.
Traveling expenses of agents.	Office rent, fuel, light, and stationery.	Forage and stable expenses.	Miscellaneous.		Regular.	Temporary.	
					$2,658.74		$2,658.74
			$100.00	$100.00			
					3,800.00		3,800.00
					10,060.00		10,060.00
$48.60			568.50	617.10	3,609.76		3,609.76
323.55			99.55	423.10			
					3,305.16		3,305.16
			1,382.30	1,382.30	6,055.22		6,055.22
					9,744.45		9,744.45
			34.25	34.25			
					3,422.53		3,422.53
367.62			135.20	502.82	1,920.00	$33.00	1,953.00
54.95				54.95			
					2,163.01		2,163.01
67.50				67.50			
					60.00		60.00
					2,534.74		2,534.74
340.87			17.25	358.12	600.00		600.00
					2,220.00		2,220.00
					4,540.00		4,540.00
					3,144.32		3,144.32
54.50			4.50	59.00			
					7,401.64	855.13	8,256.77
98.36			35.20	133.56			
					3,272.33		3,272.33
					2,205.68		2,205.68

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. Doc. No. 9.

CONTINGENT EXPENSES TREASURY DEPARTMENT.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

A report of contingent expenses of that Department for the fiscal year 1888.

DECEMBER 4, 1888.—Referred to the Committee on Expenditures in the Treasury Department and ordered to be printed.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., December 3, 1888.

SIR: In compliance with section 193 of the Revised Statutes of the United States, I have the honor to transmit herewith a report of contingent expenses of this Department for the fiscal year ended June 30, 1888.

Respectfully yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

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Abstract of expenditures under appropriation for "Contingent expenses, Treasury Department" during the fiscal year ended June 30, 1888.

BINDING, NEWSPAPERS, ETC.

For newspapers, law-books, city directories, and other books of reference; purchase of material for binding important records (and of the amount appropriated not more than four hundred dollars may be used in the purchase of technical publications, foreign and domestic), two thousand five hundred dollars.—Legislative act March 3, 1887.

Date.	Account.	Item.	Amount.	Totals.
	SUBSCRIPTIONS TO SUNDRY PUBLICATIONS FROM JULY 1, 1887, TO JUNE 30, 1888.			
1887.				
July 7	Edmund Hudson	1 copy Army and Navy Register		$3.00
7	do	9 copies Army and Navy List		18.00
15	The Journal of Commerce	1 copy New York Daily Journal of Commerce.		15.00
15	M. J. Dodsworth	2 copies New York Daily Commercial Bulletin.		24.00
15	David Williams	1 copy Iron Age		4.50
15	John B. Waldo	1 copy Chicago Commercial Bulletin.		2.00
15	E. S. Johns	1 copy Evening Post		9.00
15	H. F. Zider	1 copy Saint Louis Weekly Dry Goods and Grocery Reporter.		2.00
15	Tichnor & Co	2 copies imperial edition American Architect and Building News.		20.00
15	New York Mercantile Journal.	1 copy		4.00
15	Egbert L. Lees	17 copies National Railway Travelers' Official Guide.		57.12
15	Homan's Publishing Company.	2 copies Bankers' Magazine		10.00
15	W. C. & F. P. Church	2 copies Army and Navy Journal		12.00
15	Washington Post Publishing Company.	1 copy Washington Post, daily and Sunday.		8.40
15	William B. Dana & Co	2 copies Commercial and Financial Chronicle, and postage.		20.40
15	W. Gannon	1 copy Nautical Gazette		4.00
15	Baker & Norton	1 copy New York Marine Journal		2.00
15	Maritime Register Publishing Company (limited).	1 copy Maritime Register		25.00
15	Henry N. Copp	1 copy Copp's Land Owner		3.00
15	C. M. Murphy	1 copy San Francisco Journal of of Commerce.		5.50
15	J. D. Free, jr	1 copy London Nautical Magazine	$4.50	
		1 copy London Bankers' Magazine.	6.00	
		1 copy London Economist	13.00	
				23.50
15	B. F. Stevens	For foreign publications		11.20
16	Gardiner G. Howland	1 copy New York Daily and Sunday Herald (from July 1, 1887, to December 31, 1887).		3.75
16	David M. Oliver	2 copies Washington Law Reporter.		6.00
22	Houghton, Mifflin & Co	1 Postal Guide, cloth		1.60
26	West Publishing Company	2 copies Federal Reporter		20.00
26	West Publishing Company	1 copy American Digest		4.00
	S. H. Stutzman	2 copies New York Herald, and 1 each Times, World, Sun, Star, and Tribune from July 1, 1887, to June 30, 1888.		80.75
Aug. 6	Houghton, Mifflin & Co	1 Postal Guide, cloth		1.60
9	Fred. Woodman	1 copy Shipping World Year Book.	75	
		1 copy Shipping World	1.75	
				2.50
10	Bookmart Publishing Company.	Volume 5, The Bookmart		1.50
22	Houghton, Mifflin & Co	1 Postal Guide, cloth		1.60
Sept. 13	B. F. Stevens	1 copy annual report navigation and shipping of the United Kingdom.		.97
28	W. J. Johnston	For printed slips		4.00
Nov. 8	Homan's Publishing Company.	2 copies Bankers' Magazine		1.00
21	West Publishing Company	1 copy American Digest		4.00
28	Waterlow & Sons (limited)	1 copy Bankers' Magazine		2.32
Dec. 1	F. E. Seward	1 copy Coal Trade Journal		1.75

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Contingent expenses Treasury Department, etc.—Continued.

BINDING, NEWSPAPERS, ETC.—Continued.

Date.		Account.	Item.	Amount.	Total.
		FOR SUBSCRIPTIONS, ETC.—continued.			
1888.					
Jan.	23	Houghton, Mifflin & Co	1 Postal Guide, cloth		$1.60
	26	John C. Parker	25 copies United States Postal Guides, cloth.		30.00
Mar.	24	B. F. Stevens	1 copy London Board of Trade Journal.		1.95
April	14	Geo. P. Rowell	1 copy American Newspaper Directory.		5.00
	18	F. E. Seward	1 copy Coal Trade Journal		.50
			Total amount of expenditures for newspapers and technical publications.		460.01
1887.					
July	9	J. L. Shaw	1 volume Encyclopedia Britannica.		5.00
	16	J. H. Van Auken	1 Cram's Standard Atlas of the World.		11.00
	21	William Ballantyne & Son	1 Webster's Unabridged Dictionary.		9.50
	21	Chicago Directory Company	1 copy Chicago City Dictionary	$5.00	
			Expressage on same	.41	
					5.41
	29	G. G. Cornwell & Son	1 barrel flour		6.25
Aug.	6	Lewis S. Hayden	28 Reports Commissioner of Indian Affairs, from 1832 to 1859, inclusive.		25.00
	9	W. H. Boyd	1 copy Washington City Directory.		5.00
	9	M. E. Mann	2 copies Annual Cyclopedia		13.00
	11	W. H. Morrison	1 copy Hammersley's Army Register of the United States.		6.00
	12	R. A. McMurray	1 copy Gaskell's Atlas of the World.		8.50
	20	William Ballantyne & Son	2 Webster's Unabridged Dictionaries.		19.00
	30	J. L. Shoemaker & Co	Sundry articles furnished as per list on file (for bindery).		375.83
Sept.	1	Charles Scribner's Sons	Volume 22 Encyclopedia Britannica, 9th edition, cloth.		5.00
	5	Little, Brown & Co	1 Elmes's Law of Customs		5.00
	5	The Nautical Gazette	1 copy Law of Shipping	6.00	
			1 copy Shipmasters' Manual	2.50	
			1 copy Shipmasters' Guide	2.25	
					10.75
	16	W. H. Morrison	4 Rand, McNally & Co.'s Bankers' Dictionary.	17.00	
			2 Hèman's Bankers' Almanac	5.70	
					22.70
	16	do	1 Rand, McNally & Co.'s Bankers' Directory.		5.25
	20	Department of State	4 copies Revised Statutes		11.60
	26	W. H. Morrison	1 copy Danforth's Digest of Superior Court Decisions.		5.50
Oct.	31	Charles L. Webster & Co	1 copy "Genesis of Civil War"		3.15
Nov.	5	C. S. Stevenson	1 copy Rand, McNally & Co.'s Business Atlas.		12.50
	5	H. V. & H. W. Poor	1 copy Railroad Manual		6.00
	7	M. A. Varian	8 volumes Thackeray's works	9.00	
			3 volumes Byron's, Moore's, and Burns's works.	4.00	
			4 volumes Sir Walter Scott's poems.	4.50	
					17.50
	12	S. B. Roney	1 copy Philadelphia City Directory.		5.00
	12	Lain & Co	1 copy Brooklyn City Directory		6.00
	15	Trow City Directory Co	1 copy New York City Directory		6.25
	15	R. L. Polk & Co	1 copy Medical and Surgical Directory of the United States.		5.00
	17	Sampson, Murdock & Co	1 copy Boston City Directory		5.00
	17	Williams & Co	1 copy Cincinnati City Directory		5.00
	17	G. M. Hopkins	1 copy Plot Book of Washington, D. C.		20.00
	22	David B. Gould	1 copy Saint Louis City Directory		5.00
	23	W. H. L. Cowan	1 copy San Francisco Directory	5.00	
			And postage	.35	
					5.35
	30	W. H. Farrington	1 copy Gillmore's Operations against Fort Sumter.		7.50

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Contingent expenses Treasury Department, etc.—Continued.

BINDING, NEWSPAPERS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
	FOR SUBSCRIPTIONS, ETC.—continued.			
1887.				
Dec. 2	J. H. Van Auken	1 copy Cram's Standard World's Atlas, cloth.		$11.00
7	Wm. Ballantyne & Son	1 copy Homan's Bankers' Almanac.	$3.20	
		3 Webster's Unabridged Dictionary.	28.50	
		1 Lippincott's Gazetteer	9.00	
				40.70
15	J. H. Van Auken	1 copy Cram's Standard World's Atlas, cloth.		11.00
1888.				
Jan. 7	M. E. Mann	3 volumes Appleton's Cyclopedia of American Biography.		18.00
7	Thos. Somerville & Sons	Repairing metal lettering pallet		6.00
10	W. S. Thompson	2 bottles olive-oil for bindery		.60
27	Edw. F. Seynave	1 copy Zell's United States Business Directory.		10.00
27	E. W. Bellinger	1 copy Postal and Shippers' Guide.		2.50
28	A. S. Witherbee & Co	1 copy First Report Royal Commission to inquire into the recent changes in the relative values of the precious metal.		2.25
Feb. 8	Wm. Ballantyne & Son	5 Webster's Unabridged Dictionary.	47.50	
		1 copy Belle's Banks and Depositors.	4.00	
				51.50
8	C. S. Stevenson	6 copies Bankers' Directory		24.00
10	Robert Clarke Company	1 copy Life, etc., Rev. Manasseh Cutler.		5.00
10	W. F. Morse	1 volume Battles and Leaders of the Civil War.		6.00
20	Wm. H. Farrington	1 copy Carr's Synopsis		10.88
20	W. H. Morrison	1 copy Ledwick's Constitutional Law.		6.00
21	do	1 copy Potter's Duarris on Statutes.		5.50
21	Houghton, Mifflin & Co	Books for Treasury Library, as per list on file.		19.13
23	B. H. Collins	Early Coins of America, etc		6.00
28	I. R. Reno	Books for Treasury Library, as per list on file.		9.75
Jan. 21	Department of State	1 copy Revised Statutes		2.00
Mar. 2	A. S. Witherbee & Co	Books for Treasury Library, as per list on file.		2.60
3	Laughton, McDacdonald Co.	Books for Treasury Library, as per list on file.		4.49
5	M. E. Mann	1 copy of the general index to first series Appleton's Annual Cyclopedia.		4.00
6	William Ballantyne & Son	3 copies Homan's Bankers' Almanac.		9.60
7	L. C. Brown	1 copy of "Face to Face with the Mexicans," for Treasury Library.		5.00
22	E. W. Bullinger	1 Postal and Shippers' Guide		2.50
24	Harper & Bros	2 volumes Kinglake's Crimea, for Treasury Library.		4.00
Apr. 7	William Ballantyne & Son	1 copy Lippincott's Gazetteer	9.00	
		1 copy Webster's Unabridged Dictionary.	9.50	
				18.50
10	William W. Rose	2 copies Price's Table of Bond Values.		10.00
10	W. H. Morrison	6 volumes United States Supreme Court Reports.		12.00
12	William Dickson	20 copies Washington City Directories.		100.00
26	J. L. Shoemaker & Co	4 dozen blank sheep (for bindery)		40.00
May 1	I. Buchanan Henry	1 copy of Inaugural address and message of President Buchanan.		1.50
9	M. E. Mann	Vol. XII Appleton's Cyclopedia	6.00	
		Vol. IV Appleton's Cyclopedia of American Biography.	6.00	
				12.00
12	W. F. Morse	1 copy Vol. II Battles and Leaders of the Civil War.		6.00
17	John S. Rich	2 volumes of Index Digest U. S. Court.		10.00
23	R. L. Polk & Co	1 copy Medical and Surgical Directory.		5.00
28	W. H. Morrison	U. S. Reports		4.00

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Contingent expenses Treasury Department, etc.—Continued.

BINDING, NEWSPAPERS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
	FOR SUBSCRIPTIONS, ETC.—continued.			
1888.				
June 25	W. H. Morrison	1 copy Military Law		$10.00
29	G. G. Cornwell & Son	1 barrel Sterling flour		6.50
July 3	Hill & Harvey	66 books of reference, as per list on file.		78.71
		1 copy Home Library of Useful Knowledge.		8.00
10	Joseph McDonough	2 volumes Hammond's Political History of New York.		5.00
18	William Dickson	1 copy City Directory of San Francisco.	$5.30	
		2 copies City Directory of Baltimore.	10.50	
		1 copy City Directory of Albany	3.20	
		2 copies City Directory of Philadelphia.	10.90	
		1 copy City Directory of Providence.	3.29	
				33.19
Sept. 15	H. V. & H. W. Poor	1 copy Poor's Manual R. R. for 1888		6.00
				1,310.94
		Appropriation	2,500.00	
		Expended:		
		For current publications		460.01
		For books, &c		1,310.94
		Total expended		1,770.95
		Outstanding accounts (William Dickson).		196.30
		Total expended and outstanding.		1,967.25
		Unexpended		532.75
			2,500.00	2,500.00

INVESTIGATION OF ACCOUNTS AND TRAVELING EXPENSES.

For investigation of accounts and records, including traveling expenses, and for other traveling expenses, one thousand five hundred dollars.—Legislative act March 3, 1887.

Date.	Account.	Item.	Amount.	Totals.
1887.				
July 12	John G. Cowie	Journey from Washington, D. C., to Wilkes Barre, Pa., and return, including subsistence.		$77.61
Aug. 22	Harry Barton	Services rendered in the investigation of accounts for the office of Second Comptroller.		37.20
Oct. —	E. B. Youmans	Journey from Washington, D. C., to New York City and return, including subsistence and incidental expenses.		48.90
31	William F. Switzler	Journey from Washington, D. C., to New York City and return, including subsistence.		16.10
Nov. 30	C. M. Anstett	Journey from Washington, D. C., to Philadelphia, Pa., and return, including subsistence, four trips.		68.25
1888.				
Jan. 21	William O. Saville	Journey from Baltimore, Md., to Washington, D. C., and return, including subsistence, two trips.		6.45
26	James J. Brooks	Expenses incurred in the investigation of claim cases for the Third Auditor's office, July 1, 1887, to Dec. 16, 1887.	$22.80	
Apr. 2	do	Journey from Norfolk, Va., to Coleraine, N. C., and return, including subsistence.	18.70	

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Contingent expenses Treasury Department, etc.—Continued.

INVESTIGATION OF ACCOUNTS AND TRAVELING EXPENSES.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1888. July 10	James J. Brooks	Journey from Pittsburgh, Pa., to Washington, D. C., including subsistence and services rendered.	$45.70	
	do	Journey from Washington, D. C., to Pittsburgh, Pa., including subsistence and services rendered.	35.52	
June 28	do	Services rendered in the investigation of fraudulent bond bid, May 25, 1887, to June 1, 1887.	35.25	
				$157.97
May 4	William R. Lindner	Journey from Philadelphia, Pa., to Mount Joy, Pa., and return, including subsistence.		11.10
15	Clarence R. Eves	Journey from Cincinnati, Ohio, to Aurora, Ind., and return, including subsistence.	10.75	
June 13	do	Journey from Cincinnati, Ohio, to Georgetown, Ohio, and return, including subsistence.	15.15	
				25.90
May 16	Thomas I. Porter	Journey from Chicago, Ill., to Fairfield, Ill., and return, including subsistence.		46.11
24	Michael Harrington, jr	Journey from Toledo, Ohio, to Jackson, Mich., and return, including subsistence.	30.95	
Aug. 17	do	Journey from Toledo, Ohio, to Charlotte, Mich., and return, including subsistence.	52.20	
				83.15
June 12	Eli M. Stedman	Expenses incurred in the investigation of claim, Nov. 24, 1887, to Nov. 29, 1887.		4.75
12	Thomas B. Carter	Journey from Indianapolis, Ind., to Marengo, Ind., and return, including subsistence.	11.65	
29	do	Journey from Indianapolis, Ind., to Terre Haute, Ind., and return, including subsistence.	12.40	
				24.05
July 5	Daniel McSweeney	Journey from Parkersburgh, W. Va., to Valley Mills, W. Va., and return, including subsistence.		7.00
June 30	Lieut. J. J. Hunker, U. S. Navy.	Mileage from Washington, D. C., to New York City.		18.24
July 14	Pinkerton National Detective Agency.	Expenses incurred in the investigation of fraudulent bond bid.		6.25
13	Lieut. J. J. Hunker, U. S. Navy.	Mileage from New York City to Washington, D. C.		18.24
				657.27
		Appropriation	1,500.00	
		Expended		657.27
		Unexpended		842.73
			1,500.00	1,500.00

FREIGHT, TELEGRAMS, ETC.

For freight, expressage, telegrams, telephone service, three thousand five hundred dollars.—Legislative act March 3, 1887.

Date.	Account.	Item.	Amount.	Totals.
1887. Oct. 19	Adams Express Company	Freight charges on package from Cincinnati, Ohio, and one package from New York.		$0.65
19	do	Freight charges on packages to Hamilton, Va.		.25
19	do	Freight charges on sundry items, as per voucher on file.		2.95

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Contingent expenses Treasury Department, etc.—Continued.

FREIGHT, TELEGRAMS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				
Oct. 19	Adams Express Company	Freight charges on sundry items, as per voucher on file.		$10.05
19	George W. Knox	Freight on 1 bundle and 2 trucks		.51
Nov. 8	Adams Express Company	Freight charges on sundry items, as per voucher on file.		2.95
Dec. 10	do	Freight charges on 1 chest to Muskeegee, Ind. T.		11.25
10	do	Freight charges on 1 box to Covington, Ky.		1.00
10	do	Freight charges on sundry items, as per voucher on file.		10.80
1888.				
Jan. 20	do	Freight charges on 1 box from New York and 1 package and 1 roll from Saint Louis.		1.80
20	do	Freight charges on sundry items, as per voucher on file.		7.65
26	do	Freight charges on 1 package from Omaha, Nebr.		.30
Mar. 24	do	Freight charges from Jan. 24 to Feb. 25, 1888.		6.55
April 3	do	Freight charges on 1 package to Muskeegee, Ind. T., and 1 box from Saint Louis.		3.65
3	do	Freight charges on 3 packages from Louisville, Ky., and 1 package from New York.		1.40
5	do	Freight charges on 1 package from Waterbury and on 1 package from New York.		.75
July 5	do	Freight charges on sundry items, as per voucher on file.		10.85
9	do	Freight charges on 1 box from Baltimore, Md.		.25
Aug. 15	do	Freight charges on sundry items, as per voucher on file.		2.30
22	do	Freight charges on 1 parcel from New York.		.50
27	do	Freight charges on 1 package to New York and 1 package from New York.		3.30
1887.				
Aug. 19	Baltimore and Ohio Railroad Company.	Freight charges on 1 package from Columbus.		.25
Sept. 15	do	Freight charges from Aug. 1 to Aug. 20, 1887.		3.55
15	do	Freight charges on 1 package from New York.		.40
16	Baltimore and Ohio Telegraph Company.	July, 1887	$36.67	
Dec. 2	do	August, 1887	72.64	
2	do	September, 1887	32.71	
				142.02
Oct. 7	Chesapeake and Potomac Telephone Company.	For telephone service rendered during the fiscal year, including exchange rental, and use of instruments, at the contract rate of $100 each per annum from July 1, to July 31, 1887, and $80 each per annum thereafter, payments made quarterly, as follows:		
		From July 1, 1887, to Sept. 30, 1887.	238.32	
		From Oct. 1, 1887, to Dec. 31, 1887.	220.00	
		From Jan. 1, 1888, to Mar. 31, 1888.	220.00	
		From April 1, 1888, to June 30, 1888.	220.00	
				898.32
Aug. 5	George W. Knox	Freight and drayage on 1 box paper.		1.45
Sept. 12	do	Freight charges on 1 bale of bags	.25	
		and drayage on 8 loads stationery.	14.28	
				14.53
14	do	Freight charges on 1 case leather and 40 bundles blotting boards		4.95

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Contingent expenses Treasury Department, etc.—Continued.

FREIGHT, TELEGRAMS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1888.				
July 13	George W. Knox	Freight charges on 3 cases paper		$3.23
13	do	Freight on 2 lawn-mowers and 1 bundle handles.		.39
1887.				
Aug. 24	New York and Southern Telegraph Company.	For telegraphic service during—		
		July, 1887	$1.90	
Nov. 1	do	August, 1887	13.85	
23	do	September and October, 1887	33.51	
1888.				
Feb. 3	do	November and December, 1887	15.75	
Mar. 1	do	January, 1888	7.68	
12	do	February, 1888	1.60	
				74.29
April 13	John F. Stephenson	Freight and drayage on 4 rolls matting.		2.10
1887.				
Sept. 6	United Lines Telegraph Company.	July, 1887	8.14	
30	do	August, 1887	13.98	
Nov. 3	do	September, 1887	10.02	
17	do	October, 1887	10.63	
Dec. 28	do	November, 1887	27.02	
1888.				
Jan. 37	do	December, 1887	31.13	
Mar. 2	do	January, 1888	51.81	
26	do	February, 1888	53.69	
May 7	do	March, 1888	36.31	
June 27	do	April, 1888	40.04	
Aug. 6	do	May, 1888	48.59	
17	do	June, 1888	52.63	
				382.99
1887.				
Dec. 9	United States Express Company.	Freight charges during—		
		November, 1887	.85	
1888.				
Jan. 10	do	December, 1887	1.80	
Feb. 20	do	January, 1888	1.45	
May 12	do	March, 1888	2.05	
June 5	do	May, 1888	2.00	
July 14	do	June, 1888	.45	
21	do	February, 1888	3.10	
25	do	April, 1888	1.50	
25	do	June, 1888	4.50	
				17.70
1887.				
Sept. 16	Western Union Telegraph Company.	For telegraphic service as follows:		
		July, 1887	110.65	
28	do	August, 1887	123.50	
Oct. 31	do	September, 1887	114.40	
Dec. 21	do	October, 1887	314.36	
1888.				
Jan. 7	do	November, 1887	369.94	
Mar. 22	do	December, 1887	442.42	
22	do	January, 1888	318.57	
April 14	do	February, 1888	227.36	
May 26	do	March, 1888	118.85	
June 11	do	April, 1888	132.92	
Aug. 25	do	May, 1888	143.31	
28	do	June, 1888	163.04	2,579.32
				4,206.19
		Appropriation	3,500.00	
		Deficiency act	2,000.00	
		Expended		4,206.19
		Unexpended		1,293.81
			5,500.00	5,500.00

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Contingent expenses Treasury Department, etc.—Continued.

RENT.

For rent of buildings, eight thousand six hundred and twenty-five dollars.—Legislative act, March 3, 1887.

Date.	Account.	Item.	Amount.	Totals.
	John H. Clark	For rent of fourth and fifth floors of No. 610 Seventeenth street, from July 1, 1887, to January 31, 1888, as per monthly vouchers on file.		$481.25
	Polly Y. Brownell	For rent of premises No. 407 Fifteenth street, from July 1, 1887, to December 31, 1887, under lease dated January 21, 1883, as per quarterly vouchers on file.	$1,500.00	
	Temperance R. Reed	For rent of premises No. 407 Fifteenth street, from January 1, 1888, to June 30, 1888, under lease dated January 21, 1883, as per quarterly vouchers on file.	1,500.00	
				3,000.00
	W. S. Thompson	For rent of premises No. 1421 G street, from July 1, 1887, to June 30, 1888, as per monthly vouchers on file.		1,800.00
	William M. Prichard, executor of the estate of Caroline E. A. Caldwell, deceased and Mary R. C. Caldwell.	For rent of premises on southwest corner of Seventeenth and F streets, from July 1, 1887, to June 30, 1888, as per monthly vouchers on file.		3,000.00
	Outstanding obligations as follows:	For rent of fourth and fifth floors of No. 610 Seventeenth street, from February 1, 1888, to June 30, 1888 (for which time no bills have been rendered), $343.75.		
		Appropriation	8,625.00	
		Expended		8,281.25
		Outstanding		343.75
			8,625.00	8,625.00

HORSES, WAGONS, ETC.

For purchase of horses for office and mail wagons, care and subsistence of horses, including shoeing, and for wagons, harness, and repair of same, four thousand dollars.—Legislative act March 3, 1887.

Date.	Account.	Item.	Amount.	Totals.
1887. July 18	William Naller	1 summer lining in carriage	$13.00	
		1 summer lining in carriage	15.00	
				$28.00
1888. Jan. 6	T. L. Riggs	Pasturage and feed for five horses from August 18 to December 8, 1887.		52.00
18	G. G. Cornwell & Son	1 sack salt		1.75
Feb. 2	Gregg & Van Sickler	1 pair of black horses		450.00
10	Philip Weigel	2 sets horseshoes fitted		4.00
April 2	Edwin B. Garges	1 chestnut horse		200.00
10	W. S. Thompson	Medicines, drugs, etc., for use at stable as per voucher on file.		1.85
13	J. E. Epping	For medicines and services at stable as per voucher on file.		22.35
21	J. L. Phillips	1 gray horse, six years old		200.00
June 15	Frances M. Joyce	Repairing wagons as per voucher on file.		6.40
22	J. E. Epping	For medicines and services rendered at the stable.		23.50
1887. Aug. 3	Catharine Banville, administratrix of estate of George W. W. Banville, deceased.	For shoeing Department horses as per itemized vouchers on file: July, 1887	27.00	
Sept. 6	do	August, 1887	19.00	
Oct. 5	do	September, 1887	21.00	
Nov. 5	do	October, 1887	24.00	
Dec. 7	do	November, 1887	22.00	
1888. Jan. 5	do	December, 1887	30.00	

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Contingent expenses Treasury Department, etc.—Continued.

HORSES, WAGONS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1888.				
Feb. 2	Catharine Banville, administratrix of estate of George W. W. Banville, deceased.	January, 1888	$46.50	
Mar. 5	do	February, 1888	24.25	
April 3	do	March, 1888	23.25	
May 3	do	April, 1888	27.00	
June 2	do	May, 1888	26.00	
July 5	do	June, 1888	25.00	
				$312.00
1	James L. Barbour	Forage furnished Department horses from July 1, 1887, to June 30, 1888, at contract rates, as per monthly vouchers on file:		
		53,450 pounds of oats, at $1.22 per 100 pounds.	652.10	
		33,323 pounds of hay, at 75 cents per 100 pounds.	249.93	
		14,837 pounds of straw, at 60 cents per 100 pounds.	89.03	
		2,295 pounds of meal, at 98 cents per 100 pounds.	22.49	
		2,506 pounds of bran, at 80 cents per 100 pounds.	20.05	
		200 pounds of rock salt, at 55 cents per 100 pounds.	1.12	
		50 pounds of flax-seed meal at $3.75 per 100 pounds.	1.88	
				1,036.60
	J. H. Eubank	Repairs to Treasury harness at sundry times from July 1, 1887, to June 30, 1888, as per vouchers on file.		62.05
	Bex & Heunsch	Small repairs to Treasury wagons at sundry times from July 1, 1887, to June 30, 1888, as per vouchers on file.		86.75
1887.				
Dec. 9	Lutz & Bro.	2 sets rubber-mounted Concord harness.		130.00
1888.				
Feb. 28	do	2 sets Concord harness		125.00
13	do	2 horse collars		10.00
Apr 20	do	2 rubber horse covers with hoods	9.70	
		2 rubber horse covers	7.10	
				16.80
July 6	do	1 set Concord harness		60.00
1887.				
Aug. 19	Thomas E. Trassare	Repairing coupelette		8.00
Sept. 22	do	For furnishing new canvas top, curtains, and oil-carpet headlining on large freight wagon.		24.00
Nov. 8	do	2 gum storm-aprons for mail and freight wagons.		9.00
1888.				
Jan. 3	do	For painting and repairing wagon		25.00
				2,895.05
		Appropriation	4,000.00	
		Expended		2,895.05
		Outstanding account (Francis M. Joyce)		192.50
		Unexpended		912.45
			4,000.00	4,000.00

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Contingent expenses Treasury Department, etc.—Continued.

ICE.

For purchase of ice, three thousand five hundred dollars.—Legislative act, March 3, 1887.

Date.	Account.	Item.	Amount.	Totals.
	Independent Ice Company ...	Ice furnished Department from July 4, 1887, to August 6, 1887, 137,560 pounds, at 20 cents per 100 pounds.	$275.12	
		Ice furnished Department from August 7, 1887, to June 30, 1888, at 34½ cents per 100 pounds, as per contract for fiscal year 1888:		
		August, 1887, 91,410 pounds.....	315.35	
		September, 1887, 96,305 pounds..	332.23	
		October, 1887, 86,605 pounds	298.79	
		November, 1887, 76,510 pounds..	263.95	
		December, 1887, 73,410 pounds...	253.24	
		January, 1888, 67,925 pounds ...	234.33	
		February, 1888, 65,970 pounds...	227.59	
		March, 1888, 73,690 pounds.....	254.23	
		April, 1888, 74,660 pounds.....	257.57	
		May, 1888, 84,070 pounds	290.03	
		June, 1888, 106,610 pounds	367.81	
				$3,370.24
		Appropriation	3,500.00	
		Expended	.....	3,370.24
		Unexpended.....	.....	129.76
			3,500.00	3,500.00

FILE HOLDERS AND CASES.

For purchase of file-holders and file-cases, five thousand dollars.—Legislative act, March 3, 1887.

Date.	Account.	Item.	Amount.	Totals.
1887.				
Aug. 3	Gore, Janney & Co.....	1 No. 14 file-case.....	.....	$33.00
22	Thomas Hoy.....	50 tin file-boxes.....	.....	25.00
27	A. B. Burns	100 tin file-boxes.....	.....	39.00
Sept. 10	Martin Wiegand.....	1 cherry file-case.....	.....	129.50
Dec. 20	Gore, Janney & Co.....	1 No. 37 file-case	.....	60.00
1888.				
Jan. 13	E. W. Woodruff.....	50 walnut postal-note boxes.....	.....	30.00
Mar. 9	Charles M. Fox.....	300 pine file-boxes...	.....	99.00
1887.				
Dec. 15	D. W. Stockstill	18 packing-boxes.....	$8.97	
22	.....	100 file-boxes.....	49.88	
1888.				
Jan. 28	.....	400 file-boxes.....	199.50	
Feb. 2	.....	500 file-boxes.....	249.37	
				507.72
	C. K. Judson	File-boxes from July 1, 1887, to June 30, 1888, as per vouchers on file, viz:		
1887.				
Oct. 24	.....	12 Office of Third Auditor.....	3.12	
24	.....	12 Office of Superintendent.....	3.37	
Dec. 30	.....	50 Internal-Revenue Bureau...	12.29	
1888.				
Jan. 7	.....	48 Customs Division.....	13.00	
Feb. 8	.....	250 Office of Sixth Auditor	60.42	
20	.....	12 Office of Superintendent.....	3.99	
Mar. 8	.....	500 Office of Second Auditor...	125.00	
15	.....	1,000 Office of Sixth Auditor.....	245.83	
Apr. 3	.....	100 Supervising Architect.....	55.00	
June 1	.....	24 Office of Superintendent.....	7.98	
July 23	.....	2,000 mail division.....	493.75	
26	.....	36 Comptroller of Currency.....	8.70	
31	.....	24 Office of Second Comptroller.	7.18	
Aug. 7	.....	36 Office of Second Comptroller.	9.75	
		100 Internal-Revenue Bureau..	25.42	
9	.....	530 Office of Register.....	259.70	
15	.....	1,000 Office of Second Auditor..	240.00	
22	.....	150 Office of Treasurer.....	50.12	

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Contingent expenses Treasury Department, etc.—Continued.

FILE HOLDERS AND CASES—Continued.

Date.	Account.	Item.	Amount.	Totals.
	C. K. Judson	File-boxes from July 1, 1887, to June 30, 1888, as per vouchers on file, viz:		
1888. Aug. 22		800 Internal-Revenue Bureau	$303.34	
Sept. 4		1,000 mail division	245.83	
14		2,500 Office of Fourth Auditor	789.58	
				$2,863.37
		Appropriation	5,000.00	
		Expended		3,786.59
		Unexpended		1,213.41
			5,000.00	5,000.00

FUEL, ETC.

For purchase of coal, wood, engine oils, and grease, grates, grate-baskets and fixtures, stoves and fixtures, blowers, coal-hods, pokers, shovels, and tongs, ten thousand dollars.—Legislative act, March 3, 1887.

Date.	Account.	Item.	Amount.	Totals.
1887. Aug. 2	Joseph M. Wheatley	76 $\frac{800}{2240}$ tons W. A. furnace coal, at $4.83 per ton.		$369.02
9	James E. Miller	1,004 $\frac{640}{2240}$ tons Georges Creek Cumberland coal, at $3.21 per ton.		3,223.76
22	George Creveling	20 cords pine wood, sawed with three cuts, at $4.49 per cord.		89.80
Sept. 8	George Bogus	5 $\frac{320}{2240}$ tons chestnut coal, at $4.90 per ton.	$24.98	
		19 $\frac{1800}{2240}$ tons Shamokin stove coal, at $5.30 per ton.	105.10	
		41 $\frac{1920}{2240}$ tons Shamokin egg coal, at $5.10 per ton.	213.60	
				343.68
16	James E. Miller	16 cords oak wood sawed with two cuts, at $5.09 per cord.	81.44	
		25 cords hickory wood sawed with two cuts, at $6.44 per cord.	161.00	
				242.44
Oct. 6	James B. Lamble	6 Ames scoop-shovels, No. 3		5.35
10	R. O. Edmonston	1 barrel valvoline cylinder oil	28.05	
		1 barrel valvoline machine oil	12.75	
				40.80
19	George Bogus	7 $\frac{1960}{2240}$ tons Shamokin egg coal, at $5.10 per ton.	39.46	
		6 $\frac{160}{2240}$ tons Shamokin stove coal, at $5.30 per ton.	32.17	
				71.63
24	E. F. Brooks	1 fire set	12.00	
		1 blower-stand	2.25	
		1 blower	1.95	
				16.20
Nov. 5	James B. Lamble	2 dozen fire-shovels		2.80
5	H. I. Gregory	3 set fire-brick	4.50	
		60 pieces mica	6.00	
		8 joints pipe and 3 elbows	2.75	
		Brick and grate	4.50	
		Blacking and putting up stove	8.00	
				25.75
15	do	1 fire-pot, No. 4 Comet stove	6.00	
		1 grate and brick	5.00	
		5 joints pipe and 1 elbow	1.50	
		1 joint pipe	.30	
				12.80
21	George Bogus	9 $\frac{1215}{2240}$ tons tons Shamokin stove coal, at $5.30 per ton.		51.75
22	James E. Miller	205 $\frac{80}{2240}$ tons Cumberland coal, at $3.21 per ton.		658.16
1888. Jan. 16	George Bogus	5 tons chestnut coal, at $490		24.50
17	E. F. Brooks	1 blower		1.95
18	J. M. Wheatley	10 $\frac{215}{2240}$ tons white-ash furnace coal, at $4.83 per ton.		48.76
20	B. F. Guy & Co	New grate, brick, fire-pots, and stove polish.	9.60	
		New grate basket	5.00	
		Grate-blower and grate-fender	6.00	
				20.60

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Contingent expenses Treasury Department, etc.—**Continued.**

FUEL, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1888.				
Jan. 20	B. F. Guy & Co	Grate, grate frame, and fixtures	$25.00	
		A French circular grate, complete	32.00	
				$57.00
20	do	1 brass fire screen		7.50
20	do	1 fire grate basket	5.00	
		1 back support for grate basket	2.50	
		1 brass fire-screen for grate	7.50	
		1 iron poker	2.00	
				17.00
20	do	Grate, grate-basket, blower, and fender.	14.00	
		1 portable grate and fender	9.00	
		1 grate, frame, basket, ash grate, fender, blower, and placing same in position.	16.00	
				39.00
28	H. I. Gregory	1 elbow and joint of pipe		.50
28	do	8 lengths of pipe, 2 elbows, and 2 collars.		2.30
30	B. F. Guy & Co	Repairing grate		6.50
30	do	New grate, fender, and blower	6.50	
		New ash-pan, grate-basket, and taking down and resetting grate.	8.50	
		1 ash-pan and blower	8.50	
				23.50
Feb. 10	George Creveling	10 cords pine wood, in three cuts, at $4.49 per cord.		44.90
16	R. O. Edmondston	1 barrel Valvoline machine oil	12.13	
		1 barrel Valvoline cylinder oil	32.18	
				44.31
20	Hayward & Hutchinson	Furnishing and putting in place 1 grate for furnace.		8.50
23	James E. Miller	827 2930/2240 tons George's Creek Cumberland coal, at $3.21 per ton.		2,657.61
25	J. M. Wheatley	10 875/2240 tons white-ash furnace coal, at $4.83 per ton.		50.20
Mar. 2	James B. Lambie	3 coal shovels	3.75	
		½ dozen stove-lid lifters	.38	
				4.13
24	George Bogus	4 2030/2240 tons Shamokin egg coal, at $5.10 per ton.		25.14
Apr. 3	do	7 tons Shamokin stove coal, at $5.30 per ton.		37.10
May 22	R. O. Edmonston	1 barrel cylinder oil	24.75	
		1 barrel machine oil	12.38	
		1 barrel sperm oil	38.25	
				75.38
June 9	John Miller	302 1820/2240 tons Cumberland coal, at $3.19 per ton.	965.97	
		75 1710/2240 tons white-ash furnace coal, at $4.87 per ton.	368.96	
				1,334.93
16	George Creveling	25 cords pine wood, sawed in two cuts, at $4.29 per cord.		107.25
				9,792.50
		Appropriation	10,000.00	
		Expended		9,792.50
		Unexpended		207.50
			10,000.00	10,000.00

GAS, ETC.

For purchase of gas, electric light, brackets, candles, candlesticks, drop-lights and tubing, gas-burners, gas-torches, globes, lanterns, and wicks, fourteen thousand dollars.—Legislative act, March 3, 1887.

Date.	Account.	Item.	Amount.	Totals.
1887.				
Aug. 11	McKesson & Robbins	2 dozen gas-torches		$10.20
Oct. 10	Frances M. Joyce	10 dozen carriage-candles		7.50
Nov. 4	James B. Lambie	1 Thompson's lantern		1.25
15	John Wanamaker	1 gross porcelain globes		19.80
17	M. W. Beveridge	6 safety lamps		4.50
17	do	6 dozen boxes wax tapers		5.25

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Contingent expenses Treasury Department, etc.—Continued.

GAS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				
Dec. 2	James B. Lambie	1 Thompson's lantern	$1.25	
		½ dozen hand-lamps	1.13	
		2 pounds lamp-wick	.70	
		1 spirit lamp	.30	
				$3.38
3	A. B. Proal	6 gas lamps	210.00	
		5 gas lamps	150.00	
				360.00
1888.				
Jan. 10	James B. Lambie	2 dozen candlesticks		.75
17	E. F. Brooks	1 4-tube Bunsen burner	2.50	
		3 gross pillars	3.25	
				5.75
18	do	24 feet rubber tubing		2.16
Feb. 1	Frances M. Joyce	6 dozen carriage-candles		4.50
3	James B. Lambie	2 hand-lanterns		1.60
10	John Keyworth	3 boxes candles		8.70
Mar. 2	The United States Electric Lighting Company.	For rearranging and wiring electric lamps.		288.00
9	T. S. Leisenring	1 dozen Chicago incandescent gas-burners and shades.		20.00
April 4	James B. Lambie	2 lantern-globes		.30
May 2	H. C. Howard	4 self-lighting gas-burners		4.00
3	The Horn, Brannen & Forsyth Manufacturing Company.	17 combination pendants with gas-globes with slip shells and joints.		85.00
7	William D. Colt	100 Wilder's valumetric gas-burner governors.		50.00
19	E. F. Brooks	1 dozen cone shades	3.25	
		1 dozen gum sockets	2.25	
		198 feet silk tubing	39.60	
				45.10
June 11	do	9 2-light pendants	9.90	
		1 6-light chandelier	8.00	
		2 brackets	1.50	
				19.90
July 9	James B. Lambie	6 tubular lanterns	7.50	
		1 gross wicks	.50	
				8.00
Aug. 1	The Washington Gas Light Company.	Gas consumed during the fiscal year, as per monthly vouchers on file, at the rate of $1.25 per thousand feet, from July 1, 1887, to June 30, 1888, viz:		
Aug. 1		For July, 1887	460.40	
31		For August, 1887	498.75	
Oct. 3		For September, 1887	475.90	
Nov. 1		For October, 1887	622.78	
Dec. 3		For November, 1887	733.78	
1888.				
Jan. 3		For December, 1887	942.15	
Feb. 2		For January, 1888	990.16	
29		For February, 1888	991.77	
Mar. 31		For March, 1888	864.27	
May 2		For April, 1888	878.39	
June 1		For May, 1888	746.53	
July 6		For June, 1888	635.02	
				8,839.90
	The United States Electric Lighting Company.	Electric-light service during the fiscal year at contract rates (arc and incandescent lamps) as per monthly vouchers on file, viz:		
1887.				
Aug. 3		For July, 1887	359.35	
Sept. 1		For August, 1887	384.80	
Oct. 3		For September, 1887	371.60	
Nov. 4		For October, 1887	351.67	
Dec. 3		For November, 1887	265.92	
1888.				
Jan. 10		For December, 1887	218.98	
Feb. 10		For January, 1888	194.74	
Mar. 2		For February, 1888	263.10	
April 5		For March, 1888	403.75	
May 5		For April, 1888	391.28	
June 2		For May, 1888	403.06	
July 5		For June, 1888	399.90	
				4,008.15
				13,808.72
		Appropriation	14,000.00	
		Expended		13,808.72
		Unexpended		196.28
			14,000.00	14,000.00

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Contingent expenses Treasury Department, etc.—Continued.

CARPETS AND REPAIRS.

For purchase of carpets, carpet borders and lining, linoleum, rugs, mats, matting, and repairs, and for cleaning, laying and relaying of the same, by contract, six thousand five hundred dollars.—Legislative act March 3, 1887.

Date.	Account.	Item.	Amount.	Totals.
1887.				
Sept. 12	E. G. W. Rehm	Sewing and laying 65 yards matting, at 10 cents.	$6.50	
Oct. 14	do	Laying 168 28/36 yards carpet, at 3¼ cents.	5.48	
				$11.98
Nov. 17	R. O. Edmonston	1 dozen Axminster rugs		81.48
Dec. 21	Julius Lansburgh	97 yards linoleum, at 69¾ cents		67.66
1888.				
Feb. 17	R. O. Edmonston	1 dozen Axminster rugs		81.48
21	Acme Manufacturing Company.	200 yards matting, at 30 cents		60.00
May 19	R. O. Edmonston	3 dozen cocoa mats		55.50
June 9	Julius Lansburgh	150⅔ yards linoleum, at 69¾ cents	105.09	
		200 yards matting, at 27½ cents	55.00	
				160.09
18	Lance Sons	4 Lance scraper mats		15.00
1887.				
Dec. 14	Lorenzo Rice	Cleaning 762 yards carpet, at 1 9/10 cents.	14.48	
15	do	Cleaning 2,224 yards carpet at 1 9/10 cents.	42.26	
15	do	Cleaning 2,645 yards carpet, at 1 9/10 cents.	50.25	
1888.				
Aug. 30	do	Cleaning 2,531 yards carpet, at 1 9/10 cents.	48.07	
				155,06
1887.				
Aug. 24	John C. Siebel	Cutting, making, and laying 70 4/36 yards carpet, at 9½ cents.	6.66	
		Relaying 84 yards old carpet, at 3¼ cents.	2.73	
		Repairing 18¾ yards linoleum, at 8 cents.	1.50	
		Repairing 4 yards cocoa matting, at 10 cents.	.40	
		Making and laying 4 yards carpet, at 9½ cents.	.38	
24	do	Cutting and sewing 1,984 1/36 yards carpet, at 6¼ cents.	123.98	
		Laying 67 yards carpet, at 3¼ cents.	2.18	
Oct. 3	do	Repairing 52¼ yards carpet, at 6¼ cents.	3.27	
3	do	Relaying 717 yards carpet, at 3¼ cents.	23.31	
3	do	Making and laying 551½ yards carpet, at 9½ cents.	52.36	
				216.77
3	do	Laying 383⅔ yards carpet, at 3¼ cents.	12.46	
3	do	Laying 187 28/36 yards new carpet, at 3¼ cents.	6.10	
8	do	Laying 1,345 13/36 yards carpet, at 3¼ cents.	43.72	
Nov. 5	do	Relaying 4,251 yards old carpet, at 3¼ cents.	138.15	
5	do	Cutting, making, and laying 570 31/36 yards carpet, at 9½ cents.	54.19	
Dec. 19	do	Relaying 979 yards old carpet, at 3¼ cents.	31.80	
20	do	Making and laying 30 yards new carpet, at 6¼ cents.	1.88	
20	do	Making and laying 162 30/36 yards Wilton carpet, at 11 cents.	17.91	
20	do	Making and laying 232 28/36 yards carpet, at 9½ cents.	22.12	
20	do	Making 120 yards carpet, at 7¾ cents.	9.30	
20	do	Laying 12 18/36 yards carpet, at 3¼ cents.	.41	
20	do	Cutting, making, and laying 1,167 33/36 yards new carpet, at 9½ cents.	110.96	
21	do	Laying 460 3/36 yards carpet, at 3¼ cents.	14.95	
21	do	Sewing 90 17/36 yards Wilton carpet, at 7¾ cents.	7.03	
21	do	Laying and sewing 138 18/36 yards carpet, at 6¼ cents.	8.63	

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Contingent expenses Treasury Department, etc.—Continued.

CARPETS AND REPAIRS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1888.				
Feb. 1	John C. Siebel	Relaying 431 yards carpet at 3¼ cents.	$14.01	
1	do	Repairing 39 yards carpet at 6¼ cents.	2.44	
1	do	Cutting and laying 45 yards linoleum, at 7¾ cents.	3.49	
1	do	Laying 34 13/36 yards matting, at 3¼ cents.	1.12	
1	do	Making and laying 207 3/36 yards carpet, at 9½ cents.	19.65	
1	do	Making 42½ yards carpet, at 6½ cents.	2.67	
March 3	do	Making and laying 152 yards matting, at 9¾ cents.	14.82	
3	do	Sewing and laying 41 yards carpet, at 6¼ cents.	2.57	
3	do	Laying 112½ yards carpet, at 3¼ cents.	3.66	
3	do	Making and laying 44 yards, carpet, at 9½ cents.	4.18	
May 16	do	Relaying 183 yards carpet, at 3¼ cents.	5.94	
26	Sarah R. Siebel	Cutting, sewing, and laying 47 2/36 yards carpet, at 9½ cents.	4.49	
		Cutting and making 92 33/36 yards, at 6¼ cents.	5.80	
July 5	do	Cutting and laying 129 7/36 yards linoleum, at 7¾ cents.	10.01	
5	do	Relaying 18 yards matting, at 3¼ cents.	.58	
5	do	Cutting, sewing, and laying 257 19/36 yards matting, at 9¾ cents.	25.09	
5	do	Cutting, sewing, and laying 135 33/36 yards carpet, at 9½ cents.	12.88	
6	do	Relaying 853 yards carpet, at 3¼ cents.	27.74	
6	do	Sewing and laying 40 yards carpet, at 6¼ cents.	2.50	
				$122.92
	Appropriation, "furniture and repairs of furniture for public buildings," 1884, 1886, 1887, and 1888.	For purchase, under direction of the Secretary of the Treasury, from stock on hand for public buildings under control of the Treasury Department, of sundry carpets, border, and lining, as per accounts rendered monthly, and referred direct to accounting officers, viz: July, August, and September, 1887:		1,810.21
		For purchase of carpets, etc., for October, November, and December, 1887.	2,840.85	
		For purchase of carpets, etc., for January, February, and March, 1888.	11.48	
		For purchase of carpets, etc., for April, May, and June, 1888.	353.52	
				3,205.85
				6,565.03
		Appropriation	6,500.00	
		Repayment by the appropriation for building corner Seventeenth street.	65.96	
		Expended		6,565.03
		Unexpended		.93
			6,565.96	6,565.96

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Contingent expenses Treasury Department, etc.—Continued.

FURNITURE, ETC.

For purchase of boxes, book-rests, chairs, chair-caning, chair-covers, desks, book-cases, clocks, cloth for covering desks, cushions, leather for covering sofas, locks, lumber, screens, tables, ventilators, wardrobe cabinets, wash-stands, water-coolers and stands, fourteen thousand dollars.—Legislative act, March 3, 1887.

Date.	Account.	Item.	Amount.	Totals.
1887.				
July 27	Charles A. Bruff	Recaning 1 chair		$1.50
Aug. 9	James B. Lambie	1 dozen chest locks	$3.00	
		1 cabinet lock	.40	
				3.40
9	J. B. Kendall	6 morocco-leather hides, 331 feet		56.27
9	J. W. Boteler & Son	2 water-coolers and filters combined.		20.00
13	Wheatley Brothers	2,000 feet of lumber for stock		50.00
20	L. A. Turner, agent	21,729 feet of lumber for cabinet-shop stock.		974.76
Sept. 7	James B. Lambie	1 dozen water-coolers		46.44
12	The Robert Mitchell Furniture Company.	1 walnut bookcase		20.00
15	George A. Shehan	3,016 feet of lumber for cabinet-shop stock.		132.70
19	J. W. Boteler & Son	1 metal umbrella-holder		14.00
29	George A. Shehan	2,000 feet of lumber for cabinet-shop stock.		50.00
Oct. 4	John Wanamaker	4 dozen walnut cooler stands		74.40
5	J. B. Kendall	327¼ feet leather for stock		55.68
10	George A. Shehan	2,002 feet of lumber for cabinet-shop stock.		88.09
12	William Lewis	Recaning 3 chairs		2.25
15	F. A. Isphording	2 counters and screens		311.46
19	J. W. Boteler & Son	1 water-cooler and filter		15.00
27	H. O. Towles	2 double wardrobes		38.00
Nov. 11	The Robert Mitchell Furniture Company.	2 cherry map-canopies		23.86
12.	E. G. Wheeler	3 dozen walnut chair-seats		4.47
17	Julius Lansburgh	2 dozen boxes of castings for chairs		12.60
23	William Lewis	Recaning 2 chairs		1.50
Dec. 1	do	Recaning 1 chair		1.00
9	Julius Lansburgh	2 dozen continental chairs		107.00
19	do	1 dozen wardrobe locks and 4 dozen padlocks.		24.90
19	Wheatley Brothers	2,000 feet of lumber for cabinet-shop stock.		50.00
19	Eagle Lock Company	23 dozen drawer locks for stock		83.25
19	do	32 dozen assorted locks for stock		168.00
19	do	6 dozen chest-locks for stock		31.20
30	W. B. Moses & Son	2 Pasteur filter tubes		2.00
30	William Rothwell	100 pine-wood braces		5.00
1888.				
Jan. 3	L. A. Turner, agent	37,032 feet of lumber for cabinet-shop stock.		1,562.96
13	George A. Shehan	1,340 feet of lumber for cabinet-shop stock.		24.12
16	Wheatley Brothers	2,000 feet of lumber for cabinet-shop stock.		75.00
26	Barber & Ross	3 dozen drawer-pulls	3.75	
		3 dozen Eagle padlocks	9.60	
				13.35
27	John Wanamaker	12 mirrors for stock		80.00
30	B. F. Guy & Co	3 brass revolving window ventilators.		7.50
Feb. 3	James B. Lambie	25 Yale padlocks for mail division		27.00
6	Wyckoff, Seamans & Benedict.	1 8-drawer drop cabinet		30.00
Mar. 2	James B. Lambie	2 Yale locks		2.20
8	W. B. Moses & Son	1 filter tube		1.00
14	Wyckoff, Seamans & Benedict.	1 8-drawer drop cabinet		30.00
16	Wood & Forsyth	Molding and mats for picture frames.		4.24
16	do	24 feet of molding for picture frames.		3.24
16	H. O. Towles	1 marble-top walnut washstand		10.00
24	W. B. Moses & Son	2 dozen walnut high-back revolving stools.		78.00
April 3	E. G. Wheeler	8 dozen chair-seats		11.12
4	James B. Lambie	4 dozen chair-seats	4.64	
		1 zinc tank	5.50	
				10.14

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Contingent expenses Treasury Department, etc.—Continued.

FURNITURE, ETC.—Continued.

Date.	Account.	Item.	Amount.	Total.
1888.				
April 12	The Robert Mitchell Furniture Company.	2 cherry settees for captain of the watch.		$17.58
13	John C. Parker	1 8-drawer drop-cabinet desk		30.00
14	A. P. McElroy & Co	Repairing, regilding, and cleaning picture frames.		69.00
14	Thomas Somerville & Son	1 steel chair-spring		1.00
16	Wyckoff, Seamans & Benedict.	1 8-drawer drop-cabinet desk		30.00
19	George A. Shehan	2,002 feet of lumber for cabinet-shop stock.		104.10
21	Julius Lansburgh	2 walnut desks		29.00
23	Henry A. Clarke & Son	4 walnut cabinet desks for Supervising Architect's office.		100.00
26	John Wanamaker	2 dozen bent-wood chairs		38.00
26	Wyckoff, Seamans & Benedict.	2 8-drawer cabinet desks		60.00
27	R. O. Edmonston	1 wire-screen and placing same in position.		45.00
30	John Wanamaker	1 dozen revolving stools		33.00
May 1	Contingent expenses, Treasury Department, miscellaneous items, 1888.	July 22, 1887, making wire partition screen for office of Comptroller of Currency.	$193.00	
		July 26, 1887, making 3 wire screens for doors, office of the Treasurer United States.	40.00	
		September 8, 1887, extension of 5 feet to wire partition screen, office of the Comptroller of Currency.	15.00	
		October 10, 1887, making wire window-screen, office of Register.	16.50	
		February 29, 1888, altering and resetting wire partition screen, office Treasurer United States.	15.00	
				279.50
1	The Robert Mitchell Furniture Company.	2 cherry settees for captain of the watch.		27.30
5	Thomas Somerville & Sons	Moving wire screen as per contract.		110.00
9	Julius Lansburgh	2 dozen walnut Victoria chairs		107.00
11	Wheatley Brothers	700 feet of lumber for office of Sixth Auditor.		21.00
June 4	James B. Lambie	4 dozen maple chair-seats		4.64
9	Julius Lansburgh	109¾ yards black duck cloth	29.63	
		92 yards green duck cloth	26.68	
		33¼ yards green rep cloth	32.46	
				88.77
11	Wood & Forsyth	24 feet of molding		3.00
12	Phœnix Furniture Company	5 cherry desks, No. 1		285.00
14	R. P. Cowling	Recaning 1 chair		2.50
15	George A. Shehan	166 feet door-molding		2.00
15	L. A. Turner, agent	19,775 feet of shelving for cabinet shelving for cabinet-shop stock.		557.32
28	E. G. Wheeler	4 dozen maple chair-seats		5.16
30	Barber & Rose	3 dozen drawer-pulls		3.75
30	John Wanamaker	4 dozen Congressional chairs		360.00
July 2	George A. Sheehan	192 feet of lumber		6.72
5	Franklin Langstaff	200 photographic copies of furniture drawings.		80.00
6	Julius Lansburgh	3 dozen continental chairs		160.50
9	James B. Lambie	4 pieces wire screen		7.35
17	L. A. Turner, agent	38,937 feet of lumber for cabinet-shop stock.		2,019.00
27	M. W. Beveridge	4 nickle-plated water-coolers	84.00	
		4 water-cooler stands, with jars	28.00	
				112.00
Aug. 7	Thomas Somerville & Sons	Furnishing and putting up wire screen in the office of the Treasurer.		75.00
9	....do	Making 6 iron rings and 12 iron rollers for cabinet-shop.		33.00
17	H. O. Towles	Mirror, wash-stand, chairs, desks, and wardrobes, as per voucher on file.		325.50
17	....do	25 marble-top washstands		250.00
27	....do	Desks, tables, and marble-top stand, as per voucher on file.		389.00

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Contingent expenses Treasury Department, etc.—Continued.

FURNITURE, ETC.—Continued.

Date.	Account.	Item.	Amount.	Total.
1888.				
Sept. 27	Otto Duker & Co.	37 desks	$2,078.00	
		24 cherry mirrors	270.72	
		10 marble-top washstands	250.00	
		5 combined cherry water-coolers and umbrella-stands.	68.75	
		10 cherry water-cooler stands	99.90	
				$2,767.37
				13,082.66
		Appropriation	14,000.00	
		Repayments for sundry articles furnished on requisitions from Treasury stock, as follows:		
		By national-bank redemption agency.	9.50	
		By Internal-Revenue Bureau	19.42	
		By building corner Seventeenth and F streets.	662.24	
		Expended		13,082.66
		Unexpended		1,608.50
			14,691.16	14,691.16

MISCELLANEOUS ITEMS.

For washing and hemming towels, for the purchase of awnings and fixtures, window-shades and fixtures, type-writing machines, alcohol, turpentine, varnish, benzine, baskets, belting, bellows, bowls, brooms, buckets, brushes, canvas, crash, cloth, chamois-skins, cotton-waste, door and window fasteners, dusters, flour, garden and street engine hose, lace-leather, lye, nails, oil, plants, picks, pitchers, powders, stencil-plates, hand-stamps and repairs of same, stamp-ink, spittoons, soap, matches, match-safes, sponge, tacks, traps, thermometers, tools, towels, towel-racks, tumblers, wire and zinc, and for blacksmithing, repairs of machinery, removal of rubbish, sharpening tools, advertising for proposals and for sales at public auction in Washington, D. C., of condemned property belonging to the Treasury Department, auctioneer fees, and other absolutely necessary articles, ten thousand dollars.—Legislative act March 3, 1887.

Date.	Account.	Item.	Amount.	Totals.
1887.				
July 15	M. W. Beveridge	1 dozen glass tumblers		$1.00
15	Pay-roll	Removing rubbish and dirt from files room and from branch Printing office, Treasury building.		413.00
18	E. E. Rider	3 dozen Royal glue		2.31
18	G. G. Cornwell & Son	½ barrel Sterling flour		3.13
20	Luke O'Conner	25 cubic yards sod	$30.00	
		8 cubic yards garden manure	8.00	
				38.00
22	Washington Sentinel	Advertising for proposals for wire partition.		2.50
22	Royce & Marean	13 cells Leclanche battery		9.10
23	John Keyworth	250 dozen boxes parlor matches		34.37
23	W. S. Thompson	50 pounds chloride lime		5.00
25	John A. Baker	Repairing scales		15.00
25	McKesson & Robbins	4 dozen nail-brushes		20.00
27	James S. Topham	1 traveling trunk		13.00
27	Lee Crandall	Advertising for proposals for wire partition.		1.95
27	Washington Post	Advertising for proposals for wire partition.		1.80
29	Wilkinson, Gaddis & Co.	150 dozen sapolio for stock		112.50
29	Z. D. Gilman	5 dozen toilet combs		3.50
29	M. G. Copeland & Co.	Making and placing in position complete 2 awnings.		8.00
29	Conrad Recker	3 extra large mail bags for stationery division.		55.50
31	Pay-roll	Removing dirt and rubbish from files room and branch printing office, Treasury building, from July 16 to July 31, 1887.		411.50
Aug. 3	Julius Baumgarten	1 new self-inking stamp		2.00
8	J. H. Eubank	Repairing mail-bag		1.00

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Contingent expenses Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				
Aug. 8	The Evening Star Newspaper Company.	Advertising for proposals for ice		$4.05
8	Portland Steam Laundry	Washing and ironing Department towels at the rate of 30 cents per hundred, as per accepted bid for fiscal year 1888, viz:		
		July 1 to July 30, 1887, 19,624 towels.	$58.88	
		August 1 to August 31, 1887, 19,020 towels.	57.07	
		September 1 to September 30, 1887, 17,652 towels.	52.95	
		October 1 to October 31, 1887, 18,205 towels.	54.62	
		November 1 to November 30, 1887, 17,682 towels.	53.05	
		December 1 to December 19, 1887, 10,076 towels.	30.23	
				306.80
9	George Ryneal, jr	5 pounds white glue		1.50
9	W. H. Porter	1 caligraph, complete		85.00
9	M. Goldsmith	Porcelain lining for ice-pitcher		2.90
9	E. Imhauser	1 box dials		2.00
9	James B. Lambie	1 stencil brush	.20	
		36 bolts	1.80	
		2 pounds washers	.16	
		3 dozen sash-pulls	2.25	
		2 Chesterman's tapes	13.50	
		2 rubber wheel tires	4.00	
		2 7-foot step-ladders	6.50	
				28.41
9	J. W. Boteler & Son	2 dozen wash-bowls		8.90
10	Pay-roll	Removing dirt and rubbish from files-room and branch printing office, Treasury building.		274.50
10	S. F. Ware	2 dozen shoe brushes		13.50
10	Z. D. Gilman	2 dozen thermometers		3.00
10	Sunday Gazette	Advertising for proposals for ice		4.83
10	M. G. Copeland & Co	2 awnings, complete	6.66	
		3 awning covers	5.25	
		4 awnings, complete	13.32	
		2 awnings, complete	8.00	
		Rope, blocks, etc	3.80	
				37.03
11	R. O. Edmonston	400 dozen toilet soap	340.00	
		2 dozen boxes shoe blacking	1.00	
		10 dozen mop-handles and holders combined.	9.48	
				350.48
11	McKesson & Robbins	2 dozen insect powder		8.50
11	Nordhoff & Knabe	3 bottles clock oil and 1 bottle of watch oil.		1.00
11	G. G. Cornwell & Son	3 sacks salt		3.00
11	E. E. Rider	298 yards jeans for stock		23.84
13	George T. Howard	Inspecting and sealing scales of Treasury Department.		7.00
13	Royce & Marean	1 dozen electric bells, 3-inch vibrators.	12.00	
		4 dozen zincs	3.00	
		2 pounds D. P. tacks	.30	
				15.30
15	The Capital	Advertising for proposals for ice		3.62
20	W. H. Butler	2 gallons turpentine	.90	
		2 gallons linseed-oil	1.00	
		2 gallons shellac	5.00	
		2 gallons alcohol	4.50	
				11.40
22	G. & W. Popplein, jr	1 gross magic cleaner		24.00
22	John Wanamaker	2 dozen dip brushes	2.74	
		5 dozen ¼-pound boxes insect powder.	12.50	
				15.24
22	W. H. Schieffelin & Co	5 dozen ¼-pound boxes insect powder.	12.50	
		5 dozen chamois skins	18.00	
				30.50
24	W. H. Butler	4⅞ gallons alcohol		10.97
24	Washington Sentinel	Advertising sale of condemned property.		1.33
24	Barber & Ross	12 kegs nails for cabinet shop		35.45

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Contingent expenses Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				
Aug. 25	Z. D. Gilman	25 gallons shellac varnish		$57.50
30	do	1 bottle rat and roach exterminator.		.25
30	W. F. Ross	8 loads propagating sand		8.00
31	M. Shughrue	1 galvanized iron barrel		6.50
31	Herman Baumgarten	Repairing stamps, etc		7.75
Sept. 1	W. B. Moses & Son	50 pounds best white hair		23.50
1	Herman Baumgarten	New stamps and repairs:		
		Office of Sixth Auditor and Secretary.	$1.25	
		Office of Register and Internal Revenue.	3.20	
		Office of Treasurer, Light-House Board, and Supervising Architect.	2.00	
		Office of Secretary	.50	
		Office of Sixth Auditor	.25	
		Office of Comptroller of the Currency, Third Auditor, and Internal Revenue.	4.10	
		Office of Second Comptroller	1.60	
		Office of Marine Hospital	.50	
		Office of Second Auditor	.50	
		Office of Superintendent	1.00	
		Office of Register	.75	
				15.65
2	National View	Advertising for proposals for screens, etc.		2.10
2	do	Advertising sale of condemned property.		1.05
3	George Ryneal, jr	1 gallon benzine	.13	
		1 gallon Le Page carriage glue	2.50	
		25 pounds burnt umber, dry	1.25	
		15 pounds burnt stenna	2.03	
		25 pounds Venetian red, dry	.75	
		12 gallons hard oil finish	15.00	
				21.66
5	Francis Miller	48 lights glass		4.32
5	J. H. Eubank	Repairing mail-bags		3.25
6	Duncanson Brothers	Auctioneering sale of condemned property, 5 per cent. commission.		66.29
6	McKesson & Robbins	4 dozen tooth-brushes		1.32
7	James B. Lambie	1 barrel-spigot	1.00	
		5 pounds copper wire	2.50	
		1 wrench	.45	
		2 dozen ½-pint brass oilers	3.38	
				7.33
7	do	Stock for store-room, etc., as per voucher on file.		39.30
7	do	Stock for store-room, etc., as per voucher on file.		66.45
7	M. G. Copeland & Co	1 new awning, complete, and 2 awning-covers.		7.75
7	R. O. Edmonston	1 tin waiter for office of Third Auditor.		1.25
7	do	1 dozen varnish brushes, No. 2	1.90	
		1 dozen varnish brushes, No. 4	2.20	
		1 dozen varnish brushes, No. 6	2.40	
		1 dozen pairs hinges	.65	
		1 pair 8-inch gas pliers	.65	
		1 pair 8-inch cutting pliers	1.50	
		1 pair 8-inch pincers	.65	
		12 varnish brushes, No. 2	4.75	
		12 varnish brushes, No. 4	5.75	
		12 varnish brushes, No. 6	7.50	
				27.95
7	do	1 pound pumicestone	.10	
		1 stencil brush	.40	
		1 cake stencil ink	.35	
		3 4-inch paste brushes	2.25	
		3 3-inch paste brushes	1.50	
		1 dozen bottles Platt's chloride	4.50	
		1 stone for sharpening erasers	.20	
				9.30
7	Thomas Somerville & Son	Making brass gland and fitting same.	4.65	
		Work on belt rollers	25.00	
				29.65

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Contingent expenses Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				
Sept. 8	Chesapeake and Potomac Telephone Company.	For moving telephone at the residence of Secretary of the Treasury.		$6.85
8	Scheller & Stevens	4 dozen hair brushes		40.00
12	W. S. Thompson	5 pounds ground alum		.75
12	J. Q. Thompson & Co	Advertising for proposals for wire partition.		2.60
12	Julius Lansburgh	64½ yards rep cloth	$63.21	
		91 yards linen	31.85	
				95.06
12	J. W. Boteler & Son	3 F. C. cuspidors	3.75	
		1 china bowl	.20	
		2 china mugs	.30	
				4.25
14	R. A. Bonn	1 bottle cyclostyle ink		.60
15	Wyckoff, Seamans & Benedict.	1 copy-holder	2.00	
		1 trip for type-writer	.25	
		1 dozen rubber bands	.24	
		1 copy-holder and 1 pair rubber bands.	2.02	
		1 dozen Underwood's indelible ribbons.	15.00	
		1 dozen Underwood's black record ribbons.	9.00	
		1 spring for type-writer	.15	
		Re-inking 6 indelible ribbons	4.50	
				33.16
16	do	Repairs on type-writer		7.30
16	Washington Sentinel	Advertising for proposals for counters and screens.		3.00
16	Sunday Gazette	Advertising for proposals for counters and screens.	3.00	
16	do	Advertising sale of old furniture	1.60	
				4.60
19	John Saul	2½ bushels mixed lawn-grass		10.00
19	Thomas Dowling	Auctioneering sale of condemned property.	10.34	
		Hauling goods from Bureau to auction rooms.	28.00	
				38.34
19	Melville Lindsay	1,091 feet leather belting	205.52	
		400 feet belt-lacing	3.46	
				208.98
21	Wyckoff, Seamans & Benedict.	3 dozen bottles Nye's clock oil		5.76
22	A. B. Burns	1 wire partition		193.00
22	D. W. Beverage	5 feet wire partition		15.00
26	John C. Parker	1 Hammond type-writer		100.00
26	Harris & Shafer	Repairs to ice pitcher		2.50
26	John Keyworth	40 dozen scrub brushes	64.80	
		1 dozen wood-pulp water buckets	2.95	
				67.75
26	George P. Clark	2 freight trucks		28.00
26	Barber & Ross	4 kegs 8-penny nails	9.40	
		6 boxes glass	18.00	
				27.40
26	Bex & Heunsch	Repairs to ice-tongs		1.50
28	Sunday Herald	Advertising for proposals for ice		4.35
29	N. T. Metzger & Bro	2,000 pounds oleine soap	77.80	
Oct. 3	do	126 pounds gum camphor	30.72	
				108.52
3	E. F. Brooks	40 feet hose		4.50
4	J. B. Kendall	50 pounds ground pumice stone	2.00	
		50 pounds steel wire brads	3.50	
				5.50
4	J. W. Boteler & Son	1 toilet set		12.00
4	Herman Baumgarten	17 rubber stamps	7.85	
		Repairs to 3 stamps and dates	3.65	
				11.50
4	George Ryneal, jr	3 boxes glass	7.50	
		1 gallon lard-oil and 2 gallons benzine.	.89	
		18 lights glass	1.44	
		25 pounds putty	.47	
				10.30
5	Springman & Bro	Use of wagon twenty-four days		24.00
6	James B. Lambie	1 galvanized-iron pan	.75	
		10 pounds axle grease	1.20	
		10 pounds babbitt-metal	2.50	
		1 dozen slips	3.00	
		6 gross mahogany escutcheons	2.34	

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Contingent expenses Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				
Oct. 6	James B. Lambie	4 dozen flush rings	$3.96	
		2 dozen lock and rod fastenings	37.90	
		3 dozen feather dusters	12.00	
		1 tin dish-pan	.85	
		1 box upholsterer's tacks	2.25	
		1 pair japanned brackets	.35	
		6 packing needles	.15	
				$67.25
6	C. Becker	1 drawing-case	7.00	
		1 mail-bag	9.75	
		1 black leather bag	10.00	
				26.75
8	Francis Miller	2 gallons castor-oil		3.80
10	R. O. Edmonston	4 dozen hair-sweeps	55.76	
		12½ feet wire	1.63	
				57.39
10	E. J. Brooks & Co	6 dozen cupboard turns	7.44	
		6 dozen flush catches	8.94	
		30 dozen pairs cast brass hinges	64.20	
				80.58
12	James B. Lambie	2 dozen hand-screws	3.98	
		56 dozen pairs brass butts	21.70	
		1 gross brass cup-hooks	.99	
		3 dozen mahogany drawer pulls	3.75	
		4 dozen rubber door-springs	6.60	
		3 dozen drop-handles	4.77	
				41.79
12	Thomas Somerville & Sons	3 wire doors		40.00
13	G. M. Hopkins	1 copy of map of District of Columbia.		10.00
14	W. S. Thompson	10 pounds oxalic acid		1.50
14	H. A. Clarke & Son	1 No. 2 caligraph		85.00
14	N. T. Metzger & Bro	250 pounds soda		3.73
14	W. H. Butler	75 pounds wood filler		11.25
15	Charles LaCombe	200 paper boxes		20.00
17	Washington Sentinel	Advertising for proposal for a wire partition.		2.17
17	Bureau of Engraving and Printing.	1 new matrix for Treasury seal	6.80	
		Re-casting 12 canceling leads	3.25	
				10.05
19	John H. Bird, jr	100 bushels silver sand		35.00
20	Herman Baumgarten	7 rubber stamps	4.45	
		1 new die and box dates	1.10	
				5.55
21	Wyckoff, Seamans & Benedict.	2 No. 2 type-writers, complete	170.00	
		1 No. 3 type-writer, complete	95.00	
		1 leather traveling case	10.00	
		Re-inking 2 indelible ribbons	1.50	
				276.50
24	R. K. Helphenstine	52 pounds large sponge		65.00
24	Mary D. Pettenger	Looping and oversewing ends of 13¾ dozen towels.		10.06
24	Julius Lansburgh	2 dozen spools linen thread		6.00
27	T. R. Cushing	1 Reynolds' improved truck		23.78
27	Washington Sentinel	Advertising for proposals for 5,000 tin label-holders.		2.17
28	Herman Baumgarten	3 rubber stamps	2.25	
		Repairs to stamp	.75	
		2 dozen carmine inks	3.50	
				6.50
28	Portland Steam Laundry	Laundering 15 curtains		3.75
31	H. A. Clarke & Son	2 No. 2 caligraphs, complete		170.00
31	C. K. Judson	6 Shannon binding cases		3.00
Nov. 2	The Capital	Advertising for proposals for 1,000 metal file-boxes.	1.62	
		Advertising for proposals for wire partition.	1.50	
				3.12
4	The National Republican Co.	Advertising for proposals for counters and screens.	2.25	
		Advertising for proposals for ice	4.80	
		Advertising for proposals for a wire partition.	2.10	
		Advertising sale of condemned property	1.20	
				10.35
5	J. H. Eubank	Repairs to 2 mail-bags		2.00
5	H. A. Clarke & Son	1 dozen caligraph ribbons		7.50
5	Wyckoff, Seamans & Benedict.	Repairs to type-writer	.70	
		2 copy-holders	4.00	
				4.70

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Contingent expenses Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				
Nov. 5	James B. Lambie	2 dozen oil-stones	$34.47	
		1 dozen pairs fast butts	.50	
		1 tape line	4.50	
				$39.47
5	James B. Lambie	2 pitch-forks	1.30	
		1 wrench	.75	
		2 oil cans	.80	
				2.85
7	William Spalding & Co	2 wooden signs		10.50
7	Sunday Gazette	Advertising for proposals for file-boxes.		2.16
7	John C. Parker	1 Hammond type-writer		90.00
11	Jarvis B. Edson	2 boxes charts for steam-gauges		10.00
11	J. H. Mills & Co	2 pounds ink		4.00
12	E. G. Wheeler	4 gross silk (green, gold, and maroon).	5.48	
12	do	3 dozen cabinet-maker's clamps	23.60	
				29.08
12	Herman Baumgarten	6 self-inking stamps	10.25	
		1 new die	.35	
				10.60
15	Royce & Marean	1 push-button and lettering		12.00
17	M. W. Beveridge	1 plated ice-pitcher	9.50	
		1 dozen pitchers	1.43	
		2 dozen wash-pitchers	8.76	
		5 dozen dust-pans	6.90	
				26.59
17	William H. Brereton, agent	5,000 tin label-holders		62.35
21	W. B. Moses & Son	150 window shades	118.50	
		150 rollers	31.50	
21	do	300 yards silver lake cord	7.50	
		8 dozen crescents	1.92	
		8 dozen pulleys	3.60	
				163.02
22	The National Republican Company.	Advertising for proposals for 5,000 tin label-holders.	1.80	
	do	Advertising for proposals for wire partition.	1.80	
	do	Advertising for proposals for metal file-boxes.	1.95	
				5.55
23	William A. Force & Co	2 numbering-machines		40.00
25	George Watts	1 wood-basket		3.00
25	H. A. Clarke & Son	1 letter-dog for caligraph	.15	
27	do	1 No. 2 caligraph	85.00	
				85.15
26	Evening Star Newspaper Company.	Advertising for proposals for metal file-boxes.		1.80
28	Expenses for revenue-cutter service, 1888.	3 national ensigns for use on Treasury building.		30.90
28	E. J. Brooke & Co	9 gross cotton mops		123.12
28	William E. Spalding & Co	1 wooden sign		6.00
28	R. O. Edmonston	305 pounds cotton-waste		27.45
30	E. G. Wheeler	2 dozen hammer-handles		.98
Dec. 1	Herman Baumgarten	2 new dies, pad and box of dates	1.70	
		7 rubber stamps	6.80	
				8.50
2	J. H. Eubank	Repairs to two mail-bags		3.00
2	James B. Lambie	3 planes	2.15	
		2 hammers	1.30	
		2 chisels	2.00	
		6 awls	.40	
		6 sets casters	1.00	
		2 dozen sash-pulls	1.40	
		4 coal-barrows	59.00	
		1 monkey-wrench	.75	
		6 pairs paper-rack hinges	.25	
		2 step-ladders	4.00	
		1 carpet-sweeper	5.00	
				77.25
5	George Ryneal, jr	1 gallon benzine	.13	
		6 dozen fitches	4.50	
		6 gallons raw linseed-oil	3.00	
		1 gallon sperm-oil	.90	
				8.53
9	Thomas Somerville & Sons	10 pounds cotton-waste	1.00	
		40 angle-irons	6.00	
		2 iron braces	2.00	
				9.00

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Contingent expenses Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				
Dec. 9	H. A. Clarke & Son	1 dozen Underwood's ribbons		$15.00
13	Bushrod Johnson	Hauling soil		3.00
13	Thomas Somerville & Sons	Repairs to punches	$11.25	
		4 iron braces	5.00	
		1 wire window-guard	16.50	
				32.75
13	E. H. Neumeyer & Co	1 copygraph		10.00
13	Baltimore Sun	Advertising sale of plate-printing presses, etc.		2.25
13	Sunday Gazette	Advertising sale of plate-printing presses, etc.		3.66
13	National View	Advertising sale of plate-printing presses, etc.		1.50
13	American Graphic Company	Advertising sale of plate-printing presses, etc.		4.00
13	The Times Publishing Company.	Advertising sale of plate-printing presses, etc.		4.00
13	Evening Star Publishing Company.	Advertising sale of plate-printing presses, etc.		4.13
13	Sunday Herald	Advertising sale of plate-printing presses, etc.		2.89
13	Washington Post Publishing Company.	Advertising sale of plate-printing presses, etc.		3.00
13	National Republican Company.	Advertising sale of plate-printing presses, etc.		3.00
14	W. H. Butler	7 gallons alcohol		15.75
15	Royce & Marean	1 dozen desk push-buttons		4.80
15	J. W. Boteler & Son	5 dozen cuspidors		35.70
19	Thomas Binnix	Repairs to 16 buckets		4.80
19	J. H. Eubank	Repairs to 8 wagon-robes		5.00
19	R. O. Edmonston	1 iron swing-gate		15.00
19	Julius Lansburgh	8 gross buttons	4.40	
		25 sets casters	11.25	
		4 dozen door-springs	2.72	
		6 gross escutcheons	2.40	
		10 dozen elbow-catches	8.00	
		2 dozen sets hooks and eyes	.34	
		3 cases needles	5.40	
				34.51
19	Louis Schmid & Sons	100 pounds tobacco stems	2.50	
		6 florists' knives	7.50	
				10.00
19	D. O. Munson	48 Norway spruce	14.40	
		4 loads pine branches	8.00	
				22.40
19	Julius Baumgarten	6½ dozen pads		13.25
21	Moore & Leding	Repairs to water-pitcher		1.00
28	Lansburgh & Bro	125 yards glass toweling		15.62
30	Wyckoff, Seamans & Benedict.	2 dozen Underwood's ribbons	30.00	
		2 dozen rubber bands	.30	
		1 small screw-driver	.10	
		Repairs to type-writer	16.00	
		1 cylinder for type-writer	2.00	
		1 copy-holder	2.00	
		1 Remington type-writer	85.00	
				135.40
30	W. B. Moses & Son	4 shades		5.40
1888.				
Jan. 4	Luttrell & Wine	50 desk covers		37.50
6	W. S. Thompson	1 box mustard plasters	.35	
		1 quart extract Jamaica ginger	2.50	
		1 quart essence peppermint	1.50	
		1 quart aqua ammonia	.40	
				4.75
6	John C. Parker	2 indelible ribbons		3.00
6	Woodward & Lothrop	Materials for draping Treasury Building.		260.00
7	Thomas Somerville & Sons	Repairs to fire tools	7.50	
		2 clamp bolts	3.00	
				10.50
7	C. K. Judson	1 dozen Shannon binding cases		5.00
7	Washington Sentinel	Advertising for proposals for washing towels.		3.50
9	Sunday Gazette	Advertising sale of 1 horse		1.16
10	W. S. Thompson	1 pound pumice stone		.15
10	H. A. Clarke & Son	1 dozen Underwood's ribbons		15.00
10	M. W. Beveridge	1 dozen willow baskets		18.70
10	James B. Lambie	2 pruning knives	1.50	
		6 mouse-traps	1.80	
				3.30

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Contingent expenses Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1888.				
Jan. 12	Herman Baumgarten	36 rubber stamps	$32.60	
		3 pints ink	6.00	
		1 brass stencil plate	.50	
		5 sets of figures	2.50	
		1 bottle red ink	.25	
		Repairs to hand stamp	.25	
				$32.10
12	C. K. Judson	1 cabinet perforator		1.50
13	John H. Bird, jr	25 bushels silver sand		8.75
16	Washington Critic	Advertising for proposals for washing towels.	2.85	
		Advertising for proposals for tin label-holders.	1.95	
		Advertising for proposals for wire partition.	1.95	
		Advertising for proposals for counters and screens.	2.40	
		Advertising sale of condemned furniture.	1.20	
		Advertising for proposals for wire partition.	2.10	
				12.45
16	Evening Star Newspaper Company.	Advertising sale of one horse		1.05
17	E. F. Brooks	6 dozen wire globe-holders	1.20	
		3 pounds gas-fitter's cement	.30	
				1.50
17	W. S. Thompson	½ dozen Kendall's spavin cure		4.50
18	Bushrod Johnson	3 loads of sand		3.00
20	Wyckoff, Seamans & Benedict.	1 dozen Underwood's ribbons	15.00	
		Re-inking 39 ribbons	29.25	
		1 No. 2 type-writer	85.00	
				129.25
21	B. F. Guy & Co	10 dozen tin slop-buckets		66.00
21	The Capital	Advertising for proposals for washing towels.	2.87	
		Advertising sale of one horse	.87	
		Advertising for proposals for tin label-holders.	1.50	
				4.74
26	Mary D. Pittenger	Oversewing ends and looping 25 dozen towels.		18.75
26	R. O. Edmonston	10 dozen packages lye		6.50
26	Wyckoff, Seamans & Benedict.	2 copy-holders	4.00	
		1 duplicator roll	2.00	
		Repairs to 2 type-writers	44.00	
		1 cylinder	2.00	
		Re-inking 4 ribbons	3.00	
				55.00
26	Julius Baumgarten	1 numbering-machine		22.50
27	H. A. Clarke & Son	Repairs to caligraph		6.00
27	N. J. Ditto	1 standard thermometer		2.50
27	W. B. Moses & Son	24 shade-rollers		21.60
27	J. B. Kendall	2 dozen papers tacks		.84
28	Woodward & Lothrop	8 dozen towels		56.00
28	John C. Parker	1 indelible ribbon		1.50
28	Herman Baumgarten	7 rubber stamps	9.95	
		1 box dates	.75	
		Repairs to stamps	5.75	
		1 rubber die	.35	
				16.80
30	N. J. Ditto	1 Peabody thermometer		2.50
30	Herman Baumgarten	2 self-inking stamps		3.20
31	H. A. Clarke & Son	Repairs to caligraph		4.75
Feb. 1	G. G. Cornwell & Son	¼ barrel flour		3.25
1	Woodward & Lothrop	Bedclothing		11.40
3	James B. Lambie	1 dozen cork screws	1.65	
		3 dozen angle-irons	.90	
		1 tin wash-basin	.20	
		6 harness hooks	.45	
		1 can of oil	.50	
		1 awl	.15	
		1 blunt-pointed bodkin	.15	
		6 whitewash brushes	6.75	
				10.75
3	Sunday Chronicle	Advertising for proposals as follows:		
		For washing towels	3.80	
		For tin label-holders	2.60	
		For wire partition	2.40	
				8.80

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Contingent expenses Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1888.				
Feb. 3	George Ryneal, jr	2 gallons sperm oil	$1.80	
		1 gallon benzine	.25	
				$2.05
4	J. H. Eubank	Repairs to 14 horse blankets		3.75
4	Thomas Somerville & Son	24 angle-irons		6.00
6	Julius Lansburgh	15 dozen feather dusters		220.95
9	Bureau of Engraving and Printing.	Recasting 2 canceling leads		2.27
10	Wood & Forsyth	Refitting 21 oil portraits		13.65
10	Bushrod Johnson	Hauling 5 tons coal		3.00
10	J. W. Boteler & Son	20 dozen brooms	65.00	
		2 dozen ice pitchers	8.80	
				73.80
11	John C. Parker	6 black record ribbons	6.00	
		1 ribbon shield	.15	
				6.15
11	M. W. Beveridge	2 granite-iron basins		1.10
11	Duncanson Bros.	Commission on sale of horse		3.85
13	Royce & Marean	10 electric bells		74.20
15	Sunday Herald	Advertising for proposals for file boxes	1.95	
		Advertising sale of one horse	1.05	
				3.00
16	R. O. Edmonston	28 dozen papers tacks	7.32	
		12 boxes brass tacks	7.20	
		10 balls twine	2.70	
				17.22
17	E. G. Wheeler	100 sets Payson's casters		26.00
17	Herman Baumgarten	4 self-inking stamps	6.80	
		2 cloth inking-pads	.30	
		6 dozen ribbons	10.00	
		1 box dates and repairs	2.25	
				19.35
20	Peter Henderson	Seeds and plants for gardens		47.10
23	Melville Lindsay	2 mats		1.80
23	Royce & Marean	25 pounds sal ammoniac		5.00
23	E. G. Wheeler	125 quires sand-paper		17.50
24	Sunday Gazette	Advertising sale of horses, wagons, etc.		1.83
24	John W. Sinclair	Repairs to molding machine		44.00
24	Melville Lindsay	1 piece pure gum		4.97
27	Duncanson Brothers	Commission on sale of horses, wagons, etc.		17.28
27	N. T. Metzger & Bro	2,000 pounds oleine soap		77.80
28	Evening Star Newspaper Company	Advertising sale of horses, wagons, etc.		1.65
Mar. 2	James B. Lambie	1 box Aiken's awls	.45	
		3 pairs hinges	1.05	
		1 water pot	.75	
		1 step-ladder	2.75	
		120 gross brass screws	74.18	
		275 gross iron screws	47.09	
		75 gross blue screws	20.60	
		15 gross N. P. screws	11.75	
		24 dozen papers tacks	13.84	
				172.46
2	C. Becker	1 leather hand-bag		10.00
2	John C. Parker	3 indelible ribbons		4.50
3	George T. Howard	Inspecting 3 scales		6.00
3	W. B. Moses & Son	6 shades		7.20
3	George Ryneal, jr	10 pounds glue	3.00	
		4 dozen fitches	3.00	
				6.00
5	Bushrod Johnson	Hauling 10 tons coal		8.00
6	J. H. Eubank	Repairs to 2 mail-bags		2.25
8	Thomas Somerville & Son	18 iron rods and 14 iron cross-pieces		19.00
10	Bureau of Engraving and Printing.	Repairs to seal in the office of the Secretary.		2.95
14	Washington Sentinel	Advertising sale of condemned property.		2.00
14	Wyckoff, Seamans & Benedict.	2 dozen pair ribbon supports	2.40	
		2 copy-holders	4.00	
		Repairs to 5 type-writers	46.65	
		1½ dozen Underwood's ribbons	22.50	
		2 tables for type-writers	5.00	
				80.55
14	Z. D. Gilman	4 dozen combs		2.80
22	The Capital	Advertising sale of horses, wagon, etc.		1.50

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Contingent expenses Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1888.				
Mar. 22	Mary D. Pittinger	Hemming and looping 26 19/12 dozen towels.		$20.13
29	National View	Advertising sale of carpets, etc.		1.50
Apr. 3	John C. Parker	8 black record ribbons		3.00
3	Lansburgh & Bro	Draping Treasury building		126.00
3	Duncanson Brothers	Commissions on sale of condemned furniture, carpets, etc.		66.09
3	William H. Butler	10 gallons alcohol		22.50
4	R. O. Edmonston	100 gunny sacks		20.00
4	George Ryneal jr	6 dozen fitches		4.50
4	James B. Lambie	30 gross blue screws	$15.90	
		75 gross iron screws	13.16	
		30 gross brass screws	17.50	
				46.56
5	H. A. Clarke & Son	1 cylinder for caligraph		3.00
7	C. K. Judson	2 dozen Shannon binding cases		10.00
7	M. W. Beveridge	1 granite iron wash-basin	.55	
		1 China bowl	.35	
				.90
10	W. S. Thompson	11 pumice stones		1.65
10	Nelson J. Ditto	5 standard thermometers		12.50
11	Thomas Hoy	400 tin tags		10.00
11	W. H. Schieffelin & Co	4 dozen chamois skins		14.40
13	Herman Baumgarten	65 rubber stamps	21.10	
		Repairs to stamp and die	.60	
				21.70
13	John C. Parker	1 Hammond type-writer		85.00
13	N. T. Metzger & Bro	4 dozen cakes soap		1.44
14	Bushrod Johnson	Hire of driver, horse, and cart 2 days.		4.50
14	Thomas Somerville & Son	Repairs to 2 bolts		1.00
14	Pay-roll	Removing rubbish		36.00
16	Thomas Somerville & Son	Altering wire screen		15.00
16	Sunday Herald	Advertising sale of horses, wagon, etc.		1.80
16	Wyckoff, Seamans & Benedict.	4 type-writers, Remington	335.00	
		Repairs to 2 type-writers	30.50	
		2 dozen Underwood's ribbons	30.00	
				395.50
16	J. H. Mills & Co	Type		23.88
17	Bureau of Engraving and Printing.	Repairing seal in the mail-room		1.75
19	John Saul	5 bushels lawn grass		20.00
19	James L. Barbour & Son	250 dozen boxes matches		34.38
19	John C. Parker	6 impression strips		.60
19	Scheller & Stevens	4 dozen hair-brushes		40.00
19	N. T. Metzger & Bro	50 pounds white castile soap		6.00
20	W. B. Moses & Son	4 shades		5.00
21	Peter Henderson & Co	2 hand lawn-mowers		25.00
21	Wilkinson, Gaddis & Co	75 packages sapollo		56.25
21	John C. Parker	1 Hammond type-writer		85.00
23	H. A. Clarke & Son	4 caligraphs	340.00	
		4 copy-holders	8.00	
				348.00
25	Pay-roll	Removing rubbish		40.00
26	L. H. Schneider's Son	18 pairs spring hinges	24.06	
		3 dozen papers gimp tacks	.57	
		1 wheelbarrow	2.50	
		1 wagon-jack	2.50	
				29.63
26	Frank M. Lewis	1 ice-pitcher and salver		14.00
26	Wyckoff, Seamans & Benedict.	4 Remington type-writers	332.50	
		1 set types for type-writer	12.00	
				344.50
30	James S. Topham	1 mail bag		6.00
30	Wyckoff, Seamans & Benedict.	1 copy-holder		2.00
30	R. O. Edmonston	2 dozen tin ice-buckets		11.56
May 2	H. A. Clarke & Son	6 indellible ribbons		7.50
3	Sunday Herald	Advertising for proposals for tile flooring.		2.70
3	Frank M. Lewis	Repairs to ice-pitcher	.75	
		Porcelain lining to pitcher	2.50	
				3.25
4	James B. Lambie	5 coils picture wire	7.60	
		3 dozen desk keys	2.70	
		10 pounds sheet-brass	3.50	
		10 pounds brass spring-wire	4.00	
		3 dozen warding files	4.20	
		3 pairs plyers	1.75	

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Contingent expenses Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1888.				
May 5	James B. Lambie	1 gallon coal-oil	$0.25	
		1 measure and 1 wrench	.95	
		6 iron squirt-cans and spouts	2.88	
		1 pair plyers	.90	
		5 pounds copper wire	1.75	
		1 shovel, 1 spade, and 2 forks	3.60	
		6 trowels and 1 awl	1.00	
		3 key-rings and 1 tin box	1.55	
		40 feet brass track and 4 sets sheaves.	6.60	
				$43.23
5	C. Lecombe	200 paper boxes		30.00
5	C. Becker	2 mail bags		30.00
7	John C. Parker	1 indellible ribbon		1.50
7	Evening Star Newspaper Company.	Advertising for proposals for tile flooring.		2.40
8	Sunday Gazette	do		2.83
9	Henry A. Clarke & Son	1 caligraph		85.00
9	E. G. Wheeler	95 sets Payson's casters	21.35	
		25 pounds lounge spring	1.63	
				22.98
9	Herman Baumgarten	2 fonts type and outfit	12.23	
		10 stamps	14.85	
		14 stencil plates	6.00	
		Repairs to stamp	.35	
				33.43
9	R. O. Edmonston	8 dozen boxes shoe-polish		4.00
9	J. H. Bird, jr.	125 bushels silver-sand		43.75
9	C. K. Judson	2 dozen Shannon binding cases		10.00
10	R. K. Helphenstine	170 pounds sponge		227.50
12	R. O. Edmonston	5 dozen cedar buckets		15.00
15	H. A. Clarke & Son	1 copy-holder		2.00
15	John Keyworth	2 dozen wood-pulp buckets		5.90
18	H. A. Clarke & Son	1 dozen Underwood'sribbons		15.00
18	Herman Baumgarten	1 font type and outfit	9.22	
		1 office outfit and pallets	4.64	
		2 standard self-inking stamps	3.20	
		2 dozen bottles stamp ink	3.50	
		New die to stamp	.35	
				20.91
19	R. O. Edmonston	2 dozen wooden buckets		14.80
21	C. G. Cornwell & Son	1 gallon vinegar	.40	
		1 pound saltpeter	.16	
				.56
21	Wyckoff, Seamans & Benedict.	2 cylinders	4.00	
		2 dozen bottles clock oil	3.84	
		1 copy-holder	2.00	
				9.84
23	J. H. Mills & Co.	24 pieces pica-metal and slugs		9.22
23	M. W. Beveridge	40 dozen whisk-brooms	70.00	
		1 dozen willow baskets	18.70	
				88.70
23	George Ryneal, jr.	1 quart Le Page glue		.65
24	Herman Baumgarten	2 stamps and repairs		6.00
24	R. O. Edmonston	3 dozen varnish brushes		6.20
25	National View	Advertising for proposals for furniture.		2.25
25	Sunday Gazette	do		2.50
25	National Free Press	Advertising for proposals for wood and coal.		3.00
28	Washington Sentinel	Advertising for proposals for furniture.		3.00
28	M. G. Copeland & Co.	2¼ gross awning blocks		17.50
31	Washington Sentinel	Advertising for proposals for miscellaneous articles.		3.83
June 1	George Ryneal, jr.	2 gallons benzine	.25	
		2 dozen glue brushes	1.70	
		1 dozen bound brushes	12.00	
				13.95
4	Evening Star Newspaper Company.	Advertising for proposals for furniture.		2.10
4	Sunday Chronicle	Advertising for proposals for wood and coal.	5.00	
4	do	Advertising sale of condemned property.	2.20	
				7.20
4	R. O. Edmonston	½ gallon molasses and jug		.45
4	James B. Lambie	1¼ gross screws	1.68	
		1 gallon Le Page glue	2.00	
		4 dozen feather-dusters	16.00	
		2 ice axes	2.50	

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Contingent expenses Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1888.				
June 4	James B. Lamble	1 dozen water-pots	$9.60	
		1 pair cutting-plyers	1.00	
		5 pounds cotton twine	1.25	
				$34.03
5	Thomas Somerville & Son	Iron bolt-plate and wheel		3.00
5	John C. Parker	1 indellible ribbon		1.50
6	John F. Paret	1 outfit for Cyclostyle type-writer		4.00
6	L. H. Schneider's Son	6 dozen door-springs	7.50	
		216 pairs japanned butts	18.72	
				26.22
7	Herman Baumgarten	5 rubber stamps	4.10	
		New pad to numbering-machine	.25	
		Repairs to 1 stamp	.75	
				5.10
8	Ella J. Reiff	Hemming and looping 25 dozen towels.		18.75
8	Annie F. Towner	Hemming and looping 30 dozen towels.		22.50
8	Laura Brimmer	Oversewing and looping 25 dozen towels.		18.75
8	Thomas Binnix	Repairs to 17 buckets		5.20
8	R. O. Edmonston	1 dozen willow baskets		19.43
8	Washington Post	Advertising for proposals for the following:		
		Laying tile flooring	2.55	
		Ice	4.20	
		Counters and screens	2.10	
		Wire partition	1.65	
		File boxes	1.80	
		Label-holders	1.80	
		Washing-towels	2.55	
		Advertising sale of 1 horse	1.05	
		Advertising sale of horses, wagon, etc.	1.65	
		Advertising sale of condemned property.	1.50	
				20.85
9	M. G. Copeland & Co	2 awnings complete	13.00	
		110 awning covers	189.00	
				202.00
9	Royce & Marean	1 electric cable for elevator		12.00
9	Sunday Herald	Advertising for proposals for supplies.		3.00
11	Evening Star Newspaper Company.	do		8.10
11	Lansing Wheelbarrow Company.	2 trucks		30.88
11	W. S. Thompson	20 pounds oxalic acid		3.00
12	Washington Post	Advetising sale of condemned furniture, carpets, etc.		1.05
15	Julius Lansburgh	50 window shades		46.25
15	W. H. Butler	2 gallons turpentine	.90	
		2 gallons boiled oil	1.04	
				1.94
18	John Wanamaker	8 dozen boxes insect powder		20.00
18	Wyckoff, Seamans & Benedict.	Repairs to type-writers	30.40	
		1 dozen Underwood's ribbons	15.00	
		1 copy-holder	2.00	
		2 dozen oilers	6.12	
				53.52
22	National Republican	Advertising for proposals for the following:		
		Tile flooring	2.85	
		Wood and coal	3.75	
		Furniture	2.40	
		Miscellaneous articles	6.30	
				15.30
23	The Capital	Advertising for proposals for the following:		
		Tile flooring	2.37	
		Wood and coal	3.00	
		Miscellaneous articles	2.62	
				7.99
28	E. G. Wheeler	75 sets Payson's casters		21.00
28	M. W. Beveridge	5 dozen counter dusters	35.00	
		57½ dozen tumblers	27.60	
				62.60
28	H. A. Clarke & Son	2 Underwood's ribbons		3.00
28	Julius Lansburgh	5 gross yards shade cord		2.00

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Contingent expenses Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1888.				
June 29	G. G. Cornwell & Son	3 sacks salt		$3.00
30	Washington Critic Company	Advertising sale of condemned property.		1.65
30	Herman Baumgarten	5 rubber stamps	$8.45	
		1 quart indelible ink	4.00	
				12.45
July 5	D. Ballauf	Repairs to 2 computing-machines		30.00
6	Lutz & Bro	4 lap robes	16.00	
		2 whips	3.75	
				19.75
7	National Republican	Advertising for proposals for washing towels.	[illegible].85	
		Advertising sale of the following:		
		1 horse	1.05	
		3 horses, 1 wagon, etc.	1.80	
		Condemned property	1.65	
				7.35
7	Washington Critic Company	Advertising for proposals for coal and wood.		3.75
9	George Ryneal, jr	1 gallon neatsfoot oil	.70	
		1 gallon benzine	.13	
		1 light-glass	2.25	
				3.08
9	James B. Lamble	71 pounds axle-grease	6.39	
		2 gallons castor-oil	4.00	
		1 dozen packes Mt. Eagle tripoli	.75	
		1 dozen whitewash brushes	13.00	
		4 sets door sheaves	1.80	
		30 feet brass track	8.60	
		60 feet wire netting	1.80	
		3 gross awning hooks	1.80	
		2 braces	3.30	
		1 small corkscrew	.25	
		1 hatchet	.50	
		1 truck	3.50	
		1 step-ladder	2.00	
		1 can kerosene oil	.50	
		1 dozen sail needles	.30	
				43.49
9	Herman Baumgarten	2 rubber stamps		2.35
11	J. W. Boteler & Son	5 dozen cuspidors		35.70
14	Julius Lansburgh	50 Holland shades		57.85
19	Washington Post	Advertising for proposals for the following:		
		Coal and wood	3.30	
		Furniture	2.25	
		Miscellaneous supplies	5.70	
				11.25
23	Chesapeake and Potomac Telephone Company.	Moving telephone in office of Supervising Surgeon-General M. H. S.		5.00
27	Wyckoff, Seamans & Benedict.	17 Underwood's ribbons	22.50	
		Remodeling type-writer	22.00	
				44.50
Aug. 2	James B. Lamble	10 pounds copper wire		4.60
2	Wyckoff, Seamans & Benedict.	Remodeling type-writer		28.00
30	Thomas Binnix	Repairs to 4 tin buckets		1.20
Sept. 11	Jordan, Marsh & Co	200 dozen towels		550.00
	Alfred Pinkney	Removing ashes, etc., from the Treasury premises, as per accepted bid of June 30, 1887, at the rate of $1.40 per day, as follows:		
		July, 1887, 25 days	35.00	
		August, 1887, 27 days	37.80	
		September, 1887, 26 days	36.40	
		October, 1887, 26 days	36.40	
		November, 1887, 26 days	36.40	
		December, 1887, 27 days	37.80	
		January, 1888, 26 days	36.40	
		February, 1888, 25 days	35.00	
		March, 1888, 27 days	37.80	
		April, 1888, 25 days	35.00	
		May, 1888, 27 days	37.80	
		June, 1888, 26 days	36.40	
				438.20

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Contingent expenses Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
		Washing and ironing Department towels, at the rate of $1 per hundred, from December 19, 1887, to June 30, 1888, under contract after January 13, 1888, viz:		
	Annie M. Anderson	16,091 towels	$160.91	
	Ellen Blinkhorn	2,263 towels	22.63	
	Rose Carter	15,371 towels	153.71	
	Emily Clark	2,305 towels	23.05	
	Eliza Davis	9,809 towels	98.09	
	Martha A. Ferguson	10,076 towels	100.76	
	Annie Healy	16,721 towels	167.21	
	Maria Johnson	13,879 towels	138.79	
	Elizabeth McElroy	15,455 towels	154.55	
	Mary McNeeny	590 towels	5.90	
	Elizabeth Poe	14,023 towels	140.23	
				$1,165.83
		Appropriation	10,000.00	
		Deficiency act	4,000.00	
		Repayments for sundry articles furnished on requisitions from Treasury stock, as follows:		
		By National Bank Redemption Agency.	22.31	
		By appropriation for furniture, etc., 1888.	279.50	
		By building corner Seventeenth and F streets.	15.59	
		Expended		14,211.63
		Unexpended		105.77
			14,317.40	14,317.40

RECAPITULATION.

Title of appropriation.	Appropriated.	Expended and authorized.	Unexpended.
Binding, newspapers, etc	$2,500.00	$1,967.25	$532.75
Investigation of accounts and traveling expenses	1,500.00	657.27	842.73
Freight, telegrams, etc	5,500.00	4,206.19	1,293.81
Rent	8,625.00	8,625.00	
Horses, wagons, etc	4,000.00	3,087.55	912.45
Ice	3,500.00	3,370.24	129.76
File holders and cases	5,000.00	3,786.59	1,213.41
Fuel, etc	10,000.00	9,792.50	207.50
Gas, etc	14,000.00	13,805.72	194.28
Carpets and repairs	6,500.00	6,565.03	.93
Repayment	65.96		
Furniture, etc	14,000.00	13,082.66	1,608.50
Repayments	691.16		
Miscellaneous items	14,000.00	14,211.63	105.77
Repayments	317.40		
Totals	90,199.52	83,155.63	7,043.89
Total of appropriations and repayments	90,199.52		
Total expended and authorized		83,155.63	
Total unexpended		7,043.89	
	90,199.52	90,199.52	

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 10.

REFUNDS OF CUSTOMS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

statement of refunds of customs duties for the fiscal year 1888.

DECEMBER 4, 1888.—Referred to the Committee on Expenditures in the Treasury Department and ordered to be printed.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., December 3, 1888.

SIR: I have the honor to transmit herewith, for the information of Congress, a detailed statement of refunds of customs duties for the fiscal year ended June 30, 1888, as required by section 4, act of March 3, 1875. (18 Stat., 469.)

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888. (Report required by section 4, act of March 3, 1875.)

[Law under which refund was made: Section 3012½ or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.
1887.						
July 8	G. W. Sheldon & Co.	Excess of duty on tin-plate (Chicago)	$23.41		$23.41	Short shipment.
8	William Wall's Sons	Excess of duty on hemp used to repair vessels (New York).	18.12		18.12	Free; repair of vessels.
8	Witteman Brothers	Excess of duty on packages glass bottles (Cincinnati).	12.10		12.10	Exhibit 22, Ex. Doc. 10, H. R., 1886.
8	Austin, Nichols & Co	Excess of duty on charges (New York)	2,894.05		2,894.05	Do.
9	Vernon H. Brown & Co	Refund of tonnage tax paid in excess (New York)	38.79		38.79	Erroneous collection.
9	Marshall, Field & Co	Refund of duty on cotton table-covers (Chicago)	75.70		75.70	Exhibit 1.
9	Fitch & Howland	Refund of duty on tea baskets (Kansas City)	185.50		185.50	Exhibit 2.
9	F. W. Myers & Co	Refund of duty on horses and harness (Plattsburgh)	35.25		35.25	Free; team of immigrant.
12	Rogge & Koch	Excess of duty on cartons (Baltimore)	7,921.26		7,921.26	Exhibit 22, Ex. Doc. 10, H. R., 1886.
13	New Bedford Cordage Co.	Refund of duty on hemp used to repair vessels (New Bedford).	269.96		269.96	Free; repair of vessels.
13	G. F. Holmes, treasurer Plymouth Cordage Company.	Refund of duty on hemp used to repair vessels (Plymouth).	41.01		41.01	Do.
13	New Bedford Cordage Co.	Refund of duty on hemp used to repair vessels (New Bedford).	209.37		209.37	Do.
15	William Openhym & Sons	Refund of duty on charges (New York)	4,260.00		4,260.00	Exhibit 22, Ex. Doc. 10, H. R., 1886.
15	Gill & Lootz	Refund of entrance fee on ship Bergenseven (Boston).	2.33		2.33	Overcollection.
16	W. H. Glenny, Sons & Co.	Excess of duty on earthenware (Buffalo)	26.95		26.95	Damage allowance.
19	Slover & Tyler	Refund of duty on hemp used to repair vessels (New York).	54.55		54.55	Free; repair of vessels.
19	E. K. Tryon, jr., & Co.	Refund of duty on cartons (Philadelphia)	281.85		281.85	Exhibit 22, Ex. Doc. 10, H. R., 1886.
20	Young, Smith, Field & Co.	Excess of duty on cartons (Philadelphia)	1,662.60		1,662.60	Do.
23	Menke & Fraenckel	Excess of duty on cartons (New York)	2,491.40		2,491.40	Do.
25	Gerstendorfer Brothers	do	207.85		207.85	Do.
25	L. Henry & Co.	do	430.95		430.95	Do.
26	Austin, Nichols & Co.	Excess of duty on charges (New York)	430.05		430.05	Do.
26	J. J. Baily & Co.	do	2,243.60		2,243.60	Do.
26	Charles Engel	do	30.05		30.05	Do.
26	Lewis, Philip, and John Frank	do	685.50		685.50	Do.
26	Gradler & Co	do	179.00		179.00	Do.
26	Hecht Brothers	do	116.40		116.40	Do.
26	A. Klipstein	do	529.15		529.15	Do.
26	William Pettit	do	200.20		200.20	Do.
26	J. Rosenthal & Co.	do	1,827.65		1,827.65	Do.
26	Weilbacher & Loewi	do	535.40		535.40	Do.
27	Armstrong, Cator & Co.	Excess of duty on charges (Baltimore)	317.05		317.05	Do.
27	George F. Lewis	Excess of duty on charges (Chicago)	3.15		3.15	Do.
27	John Wanamaker	Excess of duty on merino hosiery (Philadelphia)	3,209.55		3,209.55	Exhibit 3.

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28	George Arnett	Refund of duty on breeding stallion (Detroit)	20.00		20.00	Free, for breeding purposes.
28	J. H. Fenton	Excess of duty on saddle nails (Chicago)	1.80		1.80	Exhibit 4.
28	C. Furness	Refund of tonnage tax British steam-ship *Ripon City* (Baltimore).	83.04		83.04	Double payment.
29	John Moeller & Sons	Excess of duty on fish (Chicago)	4.32		4.32	Error in classification.
30	G. Y. Smith & Co.	Excess of duty on linens (Kansas City)	31.64		31.64	Error in entry.
Aug. 4	Hogg, Brown & Taylor	Refund of duty, charges, etc. (Boston)	978.29		978.29	Exhibit 22, Ex. Doc. 10, H. R., 1886
6	E. & H. T. Anthony & Co.	Refund of duty on photographic paper (New York)	3,423.70		3,423.70	Exhibit 5.
6	Brokaw Bros	Refund of duty on charges (New York)	192.10		192.10	Exhibit 22, Ex. Doc. 10, H. R., 1886.
6	H. Bernheimer, Son & Co	do	319.05		319.05	Do.
6	Dunham, Buckley & Co	do	145.00		145.00	Do.
6	do	Refund of duty on buttons (New York)	1,286.75		1,286.75	Exhibit 24.
6	A. & D. Flesh	do	423.40		423.40	Do.
6	Holzinger & Bruckheimer	Refund of duty on charges (New York)	347.55		347.55	Exhibit 22, Ex. Doc. 10, H R., 1886.
6	Ottenheimer Bros	do	3,481.70		3,481.70	Do.
6	Julius Simonson	do	168.80		168.80	Do.
6	Strauss, Kupfer & Co	do	3,642.35		3,642.35	Do.
6	John G. Witte & Bro	do	1,057.15		1,057.15	Do.
8	F. H. Betts	Refund of duty on silver plate, antiquities (New York).	135.00		135.00	Free.
8	Simpson, Clapp & Co	Refund of duty on spruce lumber (Newark)	4.00		4.00	Excess of deposit.
8	Cook & Brother	Refund of duty on merino hosiery, etc. (Philadelphia).	2,773.13		2,773.13	Exhibit 3.
8	Cooper & Conrad	do	293.98		293.98	Do.
8	Darlington, Runk & Co.	do	693.75		693.75	Do.
8	Miller & Coates	Refund of duty on paving tiles (New York)	915.60		915.60	Error in classification.
9	John Duncan's Sons	Refund of duty on charges (New York)	5,579.30		5,579.30	Exhibit 22, Ex. Doc. 10, H. R., 1886.
9	James Lee & Co	do	166.00		166.00	Do.
9	Mills & Gibb	Refund of duty on beaded silk, laces etc. (New York)	1,947.80		1,947.80	Exhibit 26.
10	Galbraith Bros	Refund of duty on horses (ten stallions) (Detroit)	1,946.60		1,946.60	Free; for breeding purposes.
10	Opdycke, Terry & Steele	Refund of duty on flax (manufactures of, embroidered) (New York).	52.95		52.95	Exhibit 6.
10	do	Refund of duty on linen and cotton embroidered (New York).	25.65		25.65	Do.
10	Strawbridge & Clothier	Refund of duty on merino hosiery, etc. (Philadelphia)	1,184.44		1,184.44	Exhibit 3.
10	Babbitt & Sanders	Refund of duty on lumber (Albany)	12.86		12.86	Error in quantity.
11	A. Booth & Son	Refund of duty on fresh fish (Port Huron)	98.62		98.62	Free; for daily consumption.
11	Robert B. Boak	do	92.63		92.63	Do.
11	Joseph D. McNab	do	153.24		153.24	Do.
11	George S. Sloan	do	103.19		103.19	Do.
11	Joseph Biefield & Co	Excess of duty on worsteds (Chicago)	44.37		44.37	Error in quantity.
11	Willard E. Rackett	Excess of fees (New London)	1.07		1.07	Erroneous collection.
16	Brown, Durrell & Co	Excess of duty on charges (Boston)	561.60		561.60	Exhibit 22, Ex. Doc. 10, H. R., 1886.
16	Jordan, Marsh & Co	do	1,725.30		1,725.30	Do.
16	J. G. Curtis	Excess of duty on fire-crackers (New York)	502.00		502.00	Damage allowance.
16	J. T. Donnell & Co	Excess of duty on hemp used in repair of vessels (Bath).	391.82		391.82	Free.
17	Sewall and Day Cordage Co.	Excess of duty on hemp used in construction and repairs of vessels (Boston).	385.69		385.69	Do.
17	do	Excess of duty on hemp used in repairs and equipment of vessels (Boston).	84.53		84.53	Do.
17	William Deering & Co	Excess of duty on one reaper (E. Paso)	16.20		16.20	Free; domestic manufacture.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888, *etc.*—Continued.

[Law under which refund was made: Section 3012½ or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.
1887.						
Aug. 17	Simmons Hardware Company	Excess of duty on cutlery (Saint Louis)	$193.30		$193.30	Exhibit 7.
18	F. F. Adams	Excess of duty on coal (San Diego)	21.09		21.09	Excess of deposit.
18	California Southern R. R. Co	do	6.15		6.15	Do.
18	Moulton & Goodwin	Excess of duty on boxes on matches (Boston)	1,513.66		1,513.66	Exhibit 22, Ex. Doc. 10, H. R., 1886.
18	Simmons Hardware Company	Excess of duty on cutlery (Saint Louis)	65.20		65.20	Exhibit 7.
19	Juan Agulla	Proceeds sale of unclaimed scrap-iron (Pensacola)	129.17		129.17	
20	E. Remington & Sons	Refund of duty (drawback on fire-arms, etc.) (Ilion, N. Y.)	5,632.64		5,632.64	
25	Shepard, Norwell & Co	Excess of duty on charges (Boston)	3,063.00		3,063.00	Exhibit 22, Ex. Doc. 10, H. R., 1886.
26	Carpenter-Stanley Cattle Company.	Refund of duty on 264 heifers (El Paso)	408.60		408.60	Free; for breeding purposes.
26	M. Chapman	Refund of duty on 298 heifers (El Paso)	407.20		407.20	Do.
27	E. V. Orford	Excess of duty on cargo of coal (San Diego)	5.21		5.21	Excess of deposits.
27	G. F. Holmes, treasurer Plymouth Cordage Company.	Excess of duty on manila hemp (Plymouth)	12.42		12.42	Free; repair of vessel.
30	Kingston and Montreal Forwarding Company.	Refund of tonnage duty (Oswego)	9.36		9.36	Erroneous collection.
30	Sloder & Tyler	Refund of duty on hemp used in repair of vessels (New York).	48.87		48.87	Free.
Sept. 3	Naylor & Co	Excess of duty on scrap-iron (Boston)	889.70		889.70	Exhibit 8.
1888. Mar. 3	Garrett, Clark & Co	Excess of duty on old warehouse bonds (New York)	46.70		46.70	Errors in liquidation.
1887. Sept. 6	Horace Partridge & Co	Excess of duty on charges (Boston)	2,610.89		2,610.89	Exhibit 22, Ex. Doc. 10, H. R., 1886.
7	Henry Petersen	Net proceeds sale of unclaimed books (Chicago)	1.55		1.55	
7	Moulton & Goodwin	Excess of duty on matches (Boston)	47.25		47.25	Exhibit 22, Ex. Doc. 10, H. R., 1886.
7	Zenas Sears	Excess of duty on wool elastic webbing (Boston)	1,139.90		1,139.90	Exhibit 27.
7	Wilson & Allen	do	121.55		121.55	Do.
12	Nash & Tilden	Refund for publishing monition and notice of sale of seized goods (Tombstone, Ariz.)	5.25		5.25	
12	Mancha & Co	Net proceeds sale of unclaimed goods (grapes) (New York).	163.51		163.51	
12	Thomas H. Taylor	Excess of duty on earthenware (Newport News)	67.43		67.43	Error in classification.
14	Zenas Sears	Excess of duty on wool elastic webbing (Boston)	965.95		965.95	Exhibit 27.
14	Louis Wolf & Co	Excess of duty on charges (Boston)	1,286.95		1,286.95	Exhibit 22, Ex. Doc. 10, H. R., 1886.
14	Chapin & Gore	Excess of duty on brandy (Chicago)	30.61		30.61	Error in classification (proof).
14	Charles E. Tilton	Refund of duty on one surveyor's transit (Port Huron).	11.25		11.25	Free; tool of trade.
14	John W. Mason & Co	Refund of duty on wire rope (New York)	58.91		58.91	Free; for repair of vessel.
14	Wyeth Hardware & Mf'g. Co	Excess of duty on tin plates (Saint Joseph)	12.96		12.96	Short shipment.
16	Shoninger, Moses & Co	Excess of duty on charges (Boston)	789.50		789.50	Exhibit 22, Ex. Doc. 10, H. R., 1886
17	Paton, Stewart & Co	Excess of duty on manufactures of linen and cotton (New York).	1,872.75		1,872.75	Exhibit 28.

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19	F. W. Myers & Co.	Refund of duty on six brood mares (Plattsburgh)	173.50		173.50	Free; for breeding purposes.
19	The Hoyt Metal Co.	Excess of duty on type metal (Saint Louis)	1,589.80		1,589.80	Exhibit 9.
19	Chain, Hardy & Co.	Refund of duty on books (Denver)	212.48		212.48	Free; for libraries.
23	E. Remington & Sons	Refund of duty (drawback on fire-arms, etc.) (Ilion, N. Y.).	39.51		39.51	
26	J. W. Biles & Co.	Refund of duty on whisky (error on bond) (Cincinnati).	1.00		1.00	Error in liquidation.
26	G. W. Sheldon & Co.	Refund of duty on tin-plates (Chicago)	14.67		14.67	Error in weight.
28	T. B. Reycroft	Refund of duty on horse (Rochester)	24.00		24.00	Free; domestic origin.
28	Slover & Tyler	Refund of duty on hemp used in repairs, etc. (New York).	21.56		21.56	Free; repair of vessel.
Oct. 5	A. H. Abbott & Co.	Refund of duty on ochers and umbers in oil (Chicago).	171.04		171.04	Exhibit 10.
5	Thayer & Chandler	do	301.92		301.92	Do.
5	C. T. Raynolds & Co.	do	58.60		58.60	Do.
5	J. M. Lyman	Refund of duty on one buggy (Port Huron)	17.50		17.50	Immigrant's vehicle; free.
5	Sewall & Day Cordage Company.	Refund of duty on hemp used in repairs, etc. (Boston)	17.28		17.28	Free; repair of vessel.
5	John D. Spreckles & Bro.	Refund of duty on sheathing metal used in repairs, etc. (San Francisco).	431.10		431.10	Do.
5	Stephenson & Co.	Refund of duty on damaged yarn (Philadelphia)	80.73		80.73	Damage allowance.
5	Joseph Swift	Refund of duty on matches (Boston)	193.90		193.90	Exhibit 22, Ex. Doc. 10, H. R., 1886.
5	J. F. Chapman & Co., agents	Refund of duty on sheathing metal used in repairs, etc. (San Francisco).	576.80		576.80	Free; repair of vessel.
5	James J. Haynes	Refund of charges for services of officers (Corpus Christi).	14.00		14.00	Exacted in error.
8	John Smith	Refund of tonnage duty, *Sunshine* (Richmond)	10.47		10.47	Erroneous assessment.
11	William Wall's Sons.	Refund of duty on hemp used, etc. (New York)	148.42		148.42	Free; repair of vessel.
13	F. O. Matthiessen & Wiechers Sugar Refining Company	Surplus of sale of damaged sugar per steamship *Europa*.	440.65		440.65	
13	Dick & Meyer	do	40.06		40.06	
14	New Bedford Cordage Co.	Refund of duties on hemp used, etc. (New Bedford)	357.42		357.42	Free; repair of vessel.
14	John W. Mason & Co.	Refund of duties on galvanized wire-rope used, etc. (New York).	108.98		108.98	Do.
14	Sewall & Day Cordage Co.	Refund of duties on hemp used, etc. (Boston)	29.06		29.06	Do.
14	Dresel, Rauschenberg & Co.	Refund of tonnage-duty British steamer *Lero* (Baltimore).	87.00		87.00	
14	William Wall's Sons	Refund of duties on hemp used, etc. (New York)	26.56		26.56	Free; repair of vessel.
14	Worumbo Manufacturing Co.	Refund of duties on wool (Bath)	1,002.90		1,002.90	Duty twice paid.
14	Lewis Brown & Co.	Refund of duties on charges, etc. (Boston)	384.60		384.60	Exhibit 22, Ex. Doc. 10, H. R., 1886.
14	James S. Crosby	Refund of duties on mares (Detroit)	627.00		627.00	Free; for breeding purposes.
14	Callendar, McAuslan & Troup.	Refund of duties on manufactures of silk (Providence).	5.60		5.60	Error in entry.
14	Hoyt Metal Company	Refund of duties on type-metal, antimonial lead (Saint Louis).	4,740.28		4,740.28	Exhibit 9.
14	A. H. Abbott & Co.	Refund of duties on ochers and umbers (Chicago)	221.41		221.41	Exhibit 10.
14	Thayer & Chandler	do	53.15		53.15	Do.
20	Hiram Sibley & Co.	Excess of duty on peas for seed (Rochester)	122.60		122.60	Exhibit 37, Ex. Doc. 152, H. R., 1885.
24	O. E. Burden	Refund of duty on one gun (Suspension Bridge)	12.25		12.25	Free; personal effect.
24	John W. Mason & Co.	Refund of duty on wire-rope used, etc. (New York)	84.87		84.87	Free; repair of vessel.
24	Hecht, Wiele & Co.	Net proceeds of sale of 25 cases of brandy (Chicago)	52.75		52.75	
25	Robert R. Smith	Refund of duty on 19 rams (Detroit)	64.60		64.60	Free; for breeding purposes.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888, etc.—Continued.

[Law under which refund was made: Section 3012½ or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.
1887.						
Oct. 25	E. A. Armstrong	Excess of duty on silk and metal galloons (Detroit)	$13.00		$13.00	Error in classification.
26	E. and H. T. Anthony & Co	Excess of duty on manufactures of paper (New York).	10,388.10		10,388.10	Exhibit 5.
26	Farnam & Graef	Excess of duty on charges (New York)	178.90		178.90	Exhibit 22, Ex. Doc. 10, H. R., 1886.
26	W. J. Matheson & Co	Excess of duty on bromo-fluorescicacid (New York)	1,153.00		1,153.00	Exhibit 29.
26	The Scovill Manufacturing Company.	Excess of duty on manufactures of paper (New York).	657.40		657.40	Exhibit 5.
28	L. Black & Co	Excess of duty on coverings (Detroit)	39.00		39.00	Exhibit 22, Ex. Doc. 10, H. R., 1886.
Nov. 2	The Barbour Flax Spinning Company.	Refund of duty on machinery (New York)	2,122.00		2,122.00	Exhibit 11.
3	E. A. Spaulding	Informer's share of fine (Rochester)	12.50		12.50	Erroneously received and covered.
3	G. P. Mastin	do	12.50		12.50	Do.
3	Daily Evening Telegraph	Advertising notice, sale of unclaimed goods (Philadelphia).	1.20		1.20	
3	J. T. Donnell & Co	Refund of duty on hemp used, etc. (Bath)	316.68		316.68	Free; repair of vessel.
4	J. William Luhn & Co	Excess of duty on silk-striped cottons (Cincinnati)	45.00		45.00	Error in classification.
4	do	Excess of duty on linens (Cincinnati)	3.50		3.50	Exhibit 22, Ex. Doc. 10, H. R., 1886.
4	Wells, Fargo & Co	Refund of duty on maps of mines (El Paso)	10.00		10.00	Free; manuscripts.
4	William Lamb & Co	Refund of tonnage tax (Norfolk)	26.67		26.67	Erroneous assessment.
14	Sewall and Day Cordage Co	Refund of duty on hemp (Boston)	23.04		23.04	Free; repair of vessel.
15	A. F. Andrade	Refund of duty on ten mules (El Paso)	40.00		40.00	Free; domestic origin.
15	D. H. Baldwin	Refund of duty on sheep (Detroit)	55.20		55.20	Free; for breeding purposes.
15	California Southern R. R. Co	Excess of duty on cargo of coal (San Diego)	53.33		53.33	Excess of deposit.
15	Francis L. Coolidge	Refund of duty on wearing apparel (Plattsburgh)	32.00		32.00	Free; personal effects.
	Charles D. Dickey, jr	do	19.50		19.50	Do.
16	Anton Winters	Excess of duty on shells and jew's-harps (Philadelphia).	191.43		191.43	Exhibit 12.
16	Charles Scofield	Refund of duty on telegraph wire (San Diego)	103.94		103.94	Excess of deposit.
16	J. P. Stevens & Bro	Excess of duty on china, earthen, and glass ware (Atlanta).	41.10		41.10	Do.
16	Streator Cathedral Glass Company.	Excess of duty on machinery (Chicago)	463.34		463.34	Exhibit 11.
17	Wells, Fargo & Co	Refund of duty on one oil painting (El Paso)	23.70		23.70	Household effects; free.
17	C. H. Wyman & Co	Excess of duty on bagging (Saint Louis)	63.95		63.95	Error in classification.
17	George Martin	Excess of duty on 26 cows (Ogdensburgh)	100.00		100.00	Free; for breeding purposes.
17	George H. Rigby	Excess of fine on paintings (Philadelphia)	6.90		6.90	Error in appraisement.
17	S. A. Wesson	Refund of duty on 1 cask whisky (Providence)	50.00		50.00	Damage allowance.
23	E. and H. T. Anthony & Co	Excess of duty on photographic paper (New York).	992.30		992.30	Exhibit 5.
23	Iselin, Neeser & Co	Excess of duty on charges (New York)	176.80		176.80	Exhibit 22, Ex. Doc. 10, H. R., 1886
23	W. J. Matheson & Co	Refund of duty on bromo-fluorescic acid (New York).	1,072.75		1,072.75	Exhibit 29.
23	Henry Newman	Refund of duty on charges (New York)	2,772.15		2,772.15	Exhibit 22, Ex. Doc. 10, H. R., 1886.

23	A. D. Napier & Co	do	2.45		2.45	Do.
23	George Pearce & Co	Excess of duty on beaded silk laces (New York)	110.20		110.20	Exhibit 26.
23	William Pickhardt & Kuttroff	Refund of duty on bromo-fluorescic acid (New York).	644.50		644.50	Exhibit 29.
23	L. Strauss & Sons	Refund of duty on charges (New York)	275.65		275.65	Exhibit 22, Ex. Doc. 10, H. R., 1886.
25	Shepard, Norwell & Co	Refund of duty on charges (Boston)	178.90		178.90	Do.
25	Smith, Churchill & Scribner	Excess of duty on jute burlaps (New York)	193.25		193.25	Error in classification.
29	Adolph Schwob	Excess of duty on charges (New York)	224.00		224.00	Exhibit 22, Ex. Doc. 10, H. R., 1886.
29	Spielmann & Co	do	1,678.50		1,678.50	Do.
29	Wapler Bros. & Co	do	168.70		168.70	Do.
29	B. Blumenthal & Co	do	46.50		46.50	Do.
29	Blumenthal Bros. & Goodman	do	461.10		461.10	Do.
29	W. C. Bowers & Co	do	19.75		19.75	Do.
29	L. Beyer & Co	do	33.20		33.20	Do.
29	M. J. Drucker	do	29.50		29.50	Do.
29	Drucker & Loeb	do	28.50		28.50	Do.
Dec. 2	Deppeler & Kammerer	do	517.20		517.20	Do.
2	Dieckerhoff, Raffloer & Co	do	1,082.90		1,082.90	Do.
2	Goldsmidt, Bacharach & Co	do	50.40		50.40	Do.
2	Jeselsohn & Co	do	14.25		14.25	Do.
2	E. S. Jaffray & Co	Excess of duty on buttons (New York)	36.80		36.80	Exhibit 24.
2	Kempner & Weil	Excess of duty on charges (New York)	68.00		68.00	Exhibit 22, Ex. Doc. 10, H. R., 1886.
2	J. & M. Lehman	do	89.20		89.20	Do.
2	W. J. Matheson & Co	Refund of duty on bromo-fluorescic acid (New York).	3,028.65		3,028.65	Exhibit 29.
2	Smith & Churchill	Excess of duty on charges (New York)	777.45		777.45	Exhibit 22, Ex. Doc. 10, H. R., 1886.
2	R. Waterhouse	do	35.70		35.70	Do.
2	John H. Weigmann & Son	Refund of duty on shells, not manufactured (Philadelphia).	51.25		51.25	Exhibit 12.
3	Adler & Co	Excess of duty on wool noils (Cincinnati)	85.80		85.80	Error in classification.
3	Eugene Arnstein	Excess of duty on white metal (Chicago)	13.30		13.30	Exhibit 13.
3	Edward W. Bernard	Refund of duty on clothing and trinkets (Plattsburgh).	28.00		28.00	Free; personal effects.
3	Hong Fook Tong	Excess of duty on cotton shoes (Portland, Oregon)	132.00		132.00	Error in classification.
3	Chung Yune	Excess of duty on cotton and silk shoes (Portland, Oregon).	221.47		221.47	Do.
3	Louis F. Meyer	Refund of duty on table linens and feather beds (Galveston).	26.00		26.00	Free; household effects
3	Adams & Westlake	Refund of duty on brass butts (Detroit)	18.90		18.90	Free; domestic manufactures.
5	Knost Brothers & Co	Excess of duty on albums (Cincinnati)	60.40		60.40	Error in classification.
5	Joseph Winchester	Excess of duty on coal (San Diego)	6.53		6.53	Excess of deposits.
6	J. T. Donnell & Co	Refund of duty on hemp used in repairs, etc. (Bath)	438.20		438.20	Free; repair of vessel.
6	A. Hocking	Refund fees for exportation permits (Boston)	7.60		7.60	Exacted in error.
7	The Scovill Manufacturing Company.	Excess of duty on photographic paper (New York)	186.50		186.50	Exhibit 5.
7	Jed, Frye & Co	Excess of duty on laths (Newark, N. J.)	2.25		2.25	Excess of deposits.
7	J. B. Anderson	Excess of duty on Swedish punch (Chicago)	10.52		10.52	Short shipment.
13	L. N. Asiel & Co	Excess of duty on charges (New York)	1,765.20		1,765.20	Exhibit 22, Ex. Doc. 10, H. R., 1886.
13	Nathaniel Bloom	do	931.90		931.90	Do.
13	Brown, Draper & Co	do	182.50		182.50	Do.
13	Althof, Bergman & Co	do	1,565.25		1,565.25	Do.
13	N. Erlanger	do	253.60		253.60	Do.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888, etc.—Continued.

[Law under which refund was made: Section 3012 or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.
1887.						
Dec. 13	F. J. C. Ferris & Co	Excess of duty on charges (New York)	$644.70		$644.70	Exhibit 22, Ex. Doc. 10, H. R. 1886.
13	Kempner & Weil	do	100.50		100.50	Do.
13	Henry Matier & Co	do	1,386.35		1,386.35	Do.
13	William Marx & Co	do	386.25		386.25	Do.
13	Neustadter Bros	do	882.00		882.00	Do.
13	Alban Dawson	Refund of duty on ewes (Ogdensburgh)	51.20		51.20	Free; for breeding purposes.
13	Gideon F. Holmes, treasurer	Refund of duty on hemp used, etc. (Plymouth)	27.15		27.15	Free; for repair of vessel.
13	Kipp Bros	Excess of duty on paints and paint boxes (Indianapolis).	12.40		12.40	Exhibit 22, Ex. Doc. 10, H. R., 1886.
13	George W. McAlpin	Refund of duty on marble statuary (Cincinnati)	199.80		199.80	Free; production American artist.
15	C. F. Hovey & Co	Excess duty on charges (Boston)	101.25		101.25	Exhibit 22, Ex. Doc. 10, H. R., 1886.
15	S. S. Pierce & Co	do	62.50		62.50	Do.
15	Charles B. Perkins	do	223.50		223.50	Do.
15	Louis Wolff & Co	do	156.85		156.85	Do.
15	R. H. White & Co	do	462.25		462.25	Do.
15	Beal, Higgins & Henderson	do	165.50		165.50	Do.
15	Claflin, Larrabee & Co	do	413.80		413.80	Do.
15	Armour Packing Company	Excess of duty on tin-plate (Kansas City)	132.07		132.07	Damage allowance.
15	Robert Crooks & Co	do	102.58		102.58	Do.
15	Hall & Willis Hardware Co	Excess of duty on terne-plates (Kansas City)	59.20		59.20	Do.
15	Richards & Conover Hardware Company.	do	41.06		41.06	Do.
15	Townley Metal Company	do	105.24		105.24	Do.
15	John Blegan	Refund of duty on paintings (Chicago)	13.20		13.20	Free; production American artist.
15	Welton & Allison	Refund of duty on molding sand (Detroit)	27.10		27.10	Exhibit 14.
16	New Bedford Cordage Co	Refund of duty on manila and Russia hemp used, etc. (New Bedford).	256.25		256.25	Free; repair of vessels.
16	do	Refund of duty on hemp used, etc. (New Bedford)	431.02		431.02	Do.
16	T. J. Tompson and W. E. Woodruff, jr.	Refund of duty on 35 horses (Memphis)	157.50		157.50	Free; for breeding purposes.
16	Alexander Abar	Refund of fine on yacht *Mayflower* (Detroit)	200.00		200.00	Erroneous collection.
16	John Woodhead	Net proceeds of sale of unclaimed goods (San Francisco).	10.22		10.22	
23	Bates, Reed & Cooley	Excess of duty on charges (New York)	15.50		15.50	Exhibit 22, Ex. Doc. 10, H. R., 1886.
23	Drucker & Loeb	do	33.75		33.75	Do.
23	Douglas, Berry & Co	do	1,557.50		1,557.50	Do.
23	A. & D. Flesh	Excess of duty on buttons (New York)	1,108.60		1,108.60	Exhibit 24.
23	F. J. C. Ferris & Co	Excess of duty on charges (New York)	512.15		512.15	Exhibit 22, Ex. Doc. 10, H. R., 1886.
23	Levi Brothers	Excess of duty on buttons (New York)	942.60		942.60	Exhibit 24.
23	John Mills	Excess of duty on charges (New York)	621.65		621.65	Exhibit 22, Ex. Doc. 10, H. R., 1886.
23	Henry Matier & Co	do	791.85		791.85	Do.

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23	Oberteuffer, Abegg & Daeniker.	do	21,869.45		21,869.45	Do.
23	Sieguan Brothers	do	712.25		712.25	Do.
23	Sweetser, Pembrook & Co	do	598.90		598.90	Do.
23	Hecht Brothers	Excess of duty on pocket-books, mail-boxes, etc., as souvenirs (New York).	57.35		57.35	Error in classification.
23	David Botts	Excess of duty on silk velvets, short shipped (Memphis).	21.70		21.70	Short shipment.
23	J. B. Guida	Refund of duty on oil paintings (Denver)	151.80		151.80	Free; for religious society.
23	Jas. Nickerson & Co	Refund of duty on wire rope, used, etc. (Boston)	62.74		62.74	Free; repair of vessel.
23	W. J. Matheson & Co	Refund of duty on bromo-fluorescic acid (New York)	1,489.70		1,489.70	Exhibit 29.
1886. Jan. 4	Prior & Hilgenberg	Excess of duty on charges (Baltimore)	1,980.29		1,980.29	Exhibit 22, Ex. Doc. 10, H. R., 1886.
4	Randall, Goodale & Co	Refund of duty on hemp, used, etc. (Boston)	21.28		21.28	Free; repair of vessel.
6	Asiel, Erdmann & Co	Excess of duty on beaded silk laces (New York)	125.40		125.40	Exhibit 26.
6	James P. Barnet	Excess of duty on charges (New York)	16.80		16.80	Exhibit 22, Ex. Doc. 10, H. R., 1886.
6	Dunham, Buckley & Co	do	149.15		149.15	Do.
6	F. J. C. Ferris & Co	do	295.00		295.00	Do.
6	Morrison, Herriman & Co	do	817.90		817.90	Do.
6	William M. Newman	do	52.50		52.50	Do.
6	Oberteuffer, Abegg & Daeniker.	do	21,301.00		21,301.00	Do.
6	A. Steinhardt & Brother	Excess of duty on buttons (New York)	254.40		254.40	Exhibit 24.
6	Oscar Strasburger & Co	Excess of duty on charges (New York)	1,067.20		1,067.20	Exhibit 22, Ex. Doc. 10, H. R., 1886.
7	B. Lowenstein & Bro	Excess of duty on manufactures of wool (Memphis)	29.28		29.28	Error in liquidation.
7	Sewall & Day Cordage Company.	Refund of duty on hemp, used, etc. (Boston)	12.28		12.28	Free; repair of vessel.
7	R. Wurlitzer & Bro	Excess of duty on parts of musical instruments. (Cincinnati).	13.00		13.00	Error in classification.
7	Wing Mow Lung	Excess of duty on cotton shoes (Portland, Oregon)	9.95		9.95	Do.
7	A. H. Malcolmson	Refund of tonnage tax (Oswego)	15.27		15.27	Double payment.
7	James Ewart	Refund of tonnage tax (Buffalo)	17.97		17.97	Erroneous collection.
7	J. E. Lockhart	Refund of duty on dogs (Saint Vincent).	10.00		10.00	Free; for breeding purposes.
7	James J. Haynes	Excess of duty on Indian corn (Corpus Christi)	3.30		3.30	Short shipment.
9	Fleitman & Co	Excess of duty on charges (New York)	846.75		846.75	Exhibit 22, Ex. Doc. 10, H. R., 1886.
9	Meyerheim, Martin & Co	do	1,520.60		1,520.60	Do.
9	Passavant & Co	do	7,673.10		7,673.10	Do.
9	Rothschild Bros. & Co	do	5,509.45		5,509.45	Do.
9	Geo. Schmolze	do	1,052.87		1,052.87	Do.
9	Titus Bros	do	392.60		392.60	Do.
9	Edmund Yard, jr., & Co	do	442.30		442.30	Do.
9	E. Bradford Clarke Company (limited).	Excess of duty on bottles containing ginger ale (Philadelphia).	11.80		11.80	Exhibit 15.
9	Robert Steel	do	59.00		59.00	Do.
9	Henry Van Beil & Co	do	63.20		63.20	Do.
9	do	Excess of duty on bottles containing ginger ale, and cigar-boxes (Philadelphia).	249.80		249.80	Do.
9	do	Excess of duty on cigar-boxes (Philadelphia)	97.50		97.50	Exhibit 22, Ex. Doc. 10, H. R., 1886.
9	Estabrook & Eaton	Excess of duty on charges (Boston)	457.50		457.50	Do.
9	S. S. Pierce & Co	do	356.25		356.25	Do.
9	Horace Partridge & Co	do	332.65		332.65	Do.
9	E. & J. Burke	Excess of duty on bottles containing ginger ale (New York).	8,059.60		8,059.60	Exhibit 15.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888, *etc.*—Continued.

[Law under which refund was made: Section 3012½ or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.
1888.						
Jan. 9	E. & J. Burke	Excess of duty on bottles containing ginger ale (New York).	$4,412.20		$4,412.20	Exhibit 15.
9	Richard Lomax	Refund of duty on jewelry (Denver)	25.25		25.25	Free; personal effects.
9	John L. Bradley	Excess of duty on potatoes (Bridgeport)	28.20		28.20	Damage allowance.
10	Thomas G. Kearns, librarian	Refund of duty on law books (Chicago)	126.25		126.25	Free; for literary institution.
10	New Bedford Cordage Co.	Refund of duty on hemp used, etc. (New Bedford)	348.11		348.11	Free; repair of vessel.
10	J. H. Powell	Refund of duty on molding sand (Detroit)	18.60		18.60	Exhibit 14.
10	John D. Cobbold	Refund of duty on 1 photographic camera (Plattsburgh).	13.30		13.30	Free; personal effects.
10	Valancey E. Fuller	Refund of duty on 15 head of cattle (Suspension Bridge).	490.00		490.00	Free; for breeding purposes.
10	W. A. C. Rowse	Refund of duty on 1 horse (Eastport)	12.00		12.00	Do.
11	F. Bianchi & Co	Excess of duty on charges (New York)	506.95		506.95	Exhibit 22, Ex. Doc. 10, H. R., 1886.
11	W. C. Bowers & Co	do	94.75		94.75	Do.
11	A. & S. Blumenthal	do	22.40		22.40	Do.
11	Blumenthal Bros. & Goodman	do	505.00		505.00	Do.
11	R. K. Davies & Co	do	166.20		166.20	Do.
13	Aitkin, Son & Co	do	159.57		159.57	Do.
13	E. & H. T. Anthony & Co	do	44.25		44.25	Do.
13	F. Bredt & Co	do	23.55		23.55	Do.
13	H. R. Bishop	Refund of duty on antiquities (New York)	246.90		246.90	Free.
13	H. Bacharach & Co	Excess of duty on charges (New York)	792.40		792.40	Exhibit 22, Ex. Doc. 10, H. R., 1886.
13	I. S. Erdmann & Co	do	350.05		350.05	Do.
13	Greef & Co	do	573.35		573.35	Do.
13	Marx, Held & Co	do	2,092.50		2,092.50	Do.
13	Kempner & Weil	do	206.00		206.00	Do.
13	Solomon Rothkopf	do	103.60		103.60	Do.
13	A. Steinhardt & Bro	Excess of duty on buttons (New York)	266.80		266.80	Exhibit 24.
13	A. Whyte	Excess of duty on charges (New York)	69.55		69.55	Exhibit 22, Ex. Doc. 10, H. R., 1886.
13	A. Wimpfheimer & Co	do	423.90		423.90	Do.
13	E. & J. Burke	Excess of duty on bottles containing ginger ale (New York).	4,225.20		4,225.20	Exhibit 15.
16	Aronstein & Wolfers	Excess of duty on charges (New York)	498.00		498.00	Exhibit 22, Ex. Doc. 10, H. R., 1886.
16	Bierman, Leopold & Co	do	1,070.05		1,070.05	Do.
16	Dreyfus, Kohn & Co	do	849.90		849.90	Do.
16	Guiterman Bros	do	143.70		143.70	Do.
16	Edward Hill	do	536.80		536.80	Do.
16	Philip Kleeberg	do	38.65		38.65	Do.
16	Henry Matier & Co	do	606.90		606.90	Do.
16	Edward Regensburg	do	1,355.00		1,355.00	Do.
16	J. Rosenthal & Co	do	798.09		798.09	Do.
16	Stern & Lyon	do	629.35		629.35	Do.

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16	Jonas Saenger	do	71.00		71.00	Do.
16	Veft & Nelson	do	34.75		34.75	Do.
16	S. S. Pomeroy	Publishing notice of seizure and sale forfeited goods (Suspension Bridge).	6.37		6.37	Do.
16	Marshall Field & Co	Excess of duty on cotton braid (Chicago)	7.35		7.35	Error in classification.
16	Dreyfus, Kohn & Co	Excess of duty on charges (New York)	716.70		716.70	Exhibit 22, Ex. Doc. 10 H. R., 1888.
16	Morrison, Herriman & Co	do	120.30		120.30	Do.
16	Passavant & Co	do	2,191.60		2,191.60	Do.
16	J. Rosenthal & Co	do	759.45		759.45	Do.
16	G. Sidenberg & Co	do	2,541.75		2,541.75	Do.
17	J. T. Donnell & Co	Refund of duty on hemp used in repair of vessels (Bath).	282.53		282.53	Free; repair of vessels.
20	Dreyfus, Kohn & Co	Excess of duty on charges (New York)	10,965.15		10,965.15	Exhibit 22, Ex. Doc. 10 H. R., 1888.
20	Gutwillig & Shiff and B. Gutwillig & Co.	do	618.60		618.60	Do.
20	A. Friedman & Co	do	349.60		349.60	Do.
20	Hertlein & Schlatter	do	218.50		218.50	Do.
20	Calhoun, Robbins & Co	do	19,851.64		19,851.64	Do.
20	F. H. Dimock	Informer's share of fine on steamer *American Eagle* (Cleveland).	25.00		25.00	
20	John Bradley	Refund of duty on wine (accidentally destroyed) (Key West).	15.00		15.00	Damage allowance.
20	Edward Futroye, attorney for C. Furness.	Excess of tonnage tax on British ship *Cynthia* (Baltimore).	4.00		4.00	Collected by mistake.
20	Frost & Adams	Excess of duty on ocher, umber, and sienna ground in oil (Boston).	166.74		166.74	Exhibit 10.
20	S. Murdoch	Refund of duty on repairs to vessel (Chicago)	56.50		56.50	Free.
20	J. F. Neff	Refund of duty on pine lumber (Suspension Bridge).	105.06		105.06	Free; for Government use.
21	Freund & Auerbach	Excess of duty on charges (New York)	13.00		13.00	Exhibit 22; Ex. Doc. 10, H. R., 1888.
21	H. Hermann	do	43.45		43.45	Do.
21	Hecht Brothers	do	54.95		54.95	Do.
21	John J, Keller & Co	do	322.95		322.95	Do.
21	J. B. Locke & Potts	do	377.05		377.05	Do.
21	McCrea & Willford	do	36.55		36.55	Do.
21	John Mills	do	164.35		164.35	Do.
21	Manlove & Co	do	34.00		34.00	Do.
21	S. W. Richardson	do	71.30		71,30	Do.
21	Henry Rogers	do	60.40		60.40	Do.
21	Raymold & Whitlock	do	47.30		47.30	Do.
21	Salomon & Phillips	do	21.00		21.00	Do.
21	Ballin & Berman	do	929.05		929.05	Do.
21	I. S. Erdmann & Co	do	444.20		444.20	Do.
21	Goldschmidt, Bacharach & Co	do	1,283.25		1,283.25	Do.
21	Thomas Irwin & Sons	do	8,947.85		8,947.85	Do.
21	Kaufmann Bros. & Bondy	do	925.85		925.85	Do.
21	D. A. Lindsay	do	9.20		9.20	Do.
21	M. Livingston	do	15.05		15.05	Do.
21	William Lottimer & Co	do	822.85		822.85	Do.
21	Steiner, Kahn & Co	do	107.45		107.45	Do.
21	H. H. Schweitering, Stursberg & Co.	do	685.50		685.50	Do.
	Robert Foulds	do	163.65		163.65	Do.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888, etc.—**Continued.**

[Law under which refund was made: Section 3012½ or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.
1888.						
Jan. 21	F. J. C. Ferris & Co	Excess of duty on charges (New York)	$913.75		$913.75	Exhibit 22; Ex. Doc. 10, H. R., 1888.
23	Jordan, Marsh & Co.	Excess of duty on charges (Boston)	278.35		278.35	Do.
27	D. H. Arnold & Co	Excess of duty on charges (New York)	565.15		565.15	Do.
27	H. Bacharach & Co	do	382.50		382.50	Do.
27	Hecht Bros	do	1,090.45		1,090.45	Do.
27	A. Imhorst	do	356.40		356.40	Do.
27	Emil S. Levi	do	455.10		455.10	Do.
27	Matern & Mayer	do	83.20		83.20	Do.
27	John Nix & Co.	do	366.20		366.20	Do.
27	Strauss, Legg & Co	do	1,191.40		1,191.40	Do.
27	Stern Brothers	do	299.50		299.50	Do.
27	Sussfield, Lorsch & Nordlinger	do	162.60		162.60	Do.
27	Robert Struthers	do	806.25		806.25	Do.
27	Wendt, Steinhauser & Co	do	747.00		747.00	Do.
28	A. Weinberg & Bro	do	94.65		94.65	Do.
28	W. H. Tailer & Co	do	359.75		359.75	Do.
28	B. Blumenthal & Co	do	978.95		978.95	Do.
28	Ernst Oppe	do	2,762.74		2,762.74	Do.
28	John W. Mason & Co	Refund of duty on wire rope (New York)	435.51		435.51	Free; repair of vessels.
28	G. W. & F. P. Crouch	Refund of duty on pine timber for United States Government (Ogdensburgh).	148.38		148.38	Free; for Government use.
28	G. M. Long & Co	Excess of duty on potatoes (New London)	.75		.75	Excess of deposits.
30	A. Person, Harriman & Co	Excess of duty on charges (New York)	2,514.25		2,514.25	Exhibit 22, Ex. Doc. 10, H. R., 1888.
30	Lelar & Co	Excess of duty on bottles containing ginger ale (Philadelphia).	153.80		153.80	Exhibit 15.
30	A. Merino & Co	do	11.80		11.80	Do.
30	William Whalen	Informer's share of fines (Chicago)	142.50		142.50	Erroneously received and covered.
31	James McHale	do	112.50		112.50	Do.
Feb. 4	D. H. Arnold & Co	Excess of duty on charges (New York)	102.95		102.95	Exhibit 22, Ex. Doc. 10, H. R., 1888.
4	Henry Benary & Co	do	927.75		927.75	Do.
4	Calhoun, Robbins & Co	Excess of duty on buttons (New York)	848.00		848.00	Exhibit 24.
4	R. E. Cochran & Co	Excess of duty on charges (New York)	53.90		53.90	Exhibit 22, Ex. Doc. 10, H. R., 1888.
4	Dreyfus, Kohn & Co	do	1,131.85		1,131.85	Do.
4	Dunham, Buckley & Co	do	3,108.85		3,108.85	Do.
4	do	Excess of duty on buttons (New York)	733.40		733.40	Exhibit 24.
4	Dieckerhoff, Raffloer & Co	do	2,841.00		2,841.00	Do.
4	H. Hoffheimer & Co	Excess of duty on charges (New York)	244.80		244.80	Exhibit 22, Ex. Doc. 10, H. R., 1888.
4	Heard Bros. & Co	do	16.00		16.00	Do.
4	J. G. Johnson & Co	do	143.00		143.00	Do.
4	Knisely, Witter & Co	do	127.50		127.50	Do.
4	Charles Lockwood	do	198.85		198.85	Do.

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8	Schiff & Bodenheimer	do	503.00		503.00	Do.
8	M. L. Stieglitz & Sons	do	10.10		10.10	Do.
8	M. Seckel & Co	do	152.00		152.00	Do.
8	Shaen & Christie	do	46.70		46.70	Do.
8	Stern, Iglauer & Co	do	9.40		9.40	Do.
8	B. Ulmann & Co	do	5,044.34		5,044.34	Do.
8	C. M. Vom Baur	do	9,278.90		9,278.90	Do.
8	Wesendonck, Lorenz & Co	do	1,401.85		1,401.85	Do.
8	E. La Montague & Sons	do	784.35		784.35	Do.
8	Michaelis & Kaskel	do	211.75		211.75	Do.
8	McCarty & Hasberg	do	356.70		356.70	Do.
9	John McConville & Co	do	229.00		229.00	Do.
9	Moritz & Keidel	Excess of duty on charges (Bath)	276.80		276.80	Do.
9	Charles F. Reed, agent American Express Company.	Refund of duty on liquor (Detroit)	5.86		5.86	Fine remitted.
9	F. H. Shallus	Refund of tonnage tax on British ship *Earnwell* (Baltimore).	39.69		39.69	Double payment.
9	L. Lemcke & Co	Excess of duty on barley (St. Louis)	18.00		18.00	Error in quantity.
9	T. M. Marshall	Refund of duty on two mares (Suspension Bridge)	160.00		160.00	Free; for breeding purposes.
10	Hanley, Hoye & Co	Excess of duty on gin lost in warehouse (Providence)	38.38		38.38	Damage allowance.
10	Randall, Goodale & Co	Refund of duty on hemp, used in repair of vessels (Boston).	11.46		11.46	Free; repairs of vessels.
10	Sewall and Day Cordage Co	do	20.14		20.14	Do.
10	W. B. Moses & Son	Excess of duty on carpets (Georgetown, D. C.)	60.12		60.12	Error in classification.
10	L. & B. Curtis	Excess of duty on mousseline de laines (New York)	9,638.15	18,818.38	28,456.53	Exhibit C, Ex. Doc. 22, H. R., 1861.
10	Thirion, Maillard & Co	do	14,809.90	28,857.60	43,667.50	Do.
11	J. Hart & Co	Refund of tonnage tax (Baltimore)	455.76		455.76	Erroneously exacted.
14	J. T. Donnell & Co	Refund of duty on hemp used in construction or repairs of vessels (Bath).	476.21		476.21	Free; repairs of vessels.
17	Macullar, Parker & Co	Excess of duty on tweed (Boston)	4.70		4.70	Excess of deposits.
17	New Bedford Cordage Co	Refund of duty on hemp used in construction, etc. of vessels (New Bedford).	297.41		297.41	Free; repair of vessels.
23	Passavant & Co	Excess of duty on charges (New York)	2,020.15		2,020.15	Exhibit 22, Ex. Doc. 10, H. R., 1866.
23	Rothschild, Bros. & Co	do	3,541.70		3,541.70	Do.
23	L. Roessel & Co	do	111.00		111.00	Do.
23	Stern Bros	do	702.05		702.05	Do.
23	Strauss, Kupfer & Co	do	2,999.00		2,999.00	Do.
23	Charles M. Vom Baur	do	2,249.94		2,249.94	Do.
23	Frederick, Vietor & Achelis	do	1,769.20		1,769.20	Do.
23	Alexander Whyte	do	42.30		42.30	Do.
23	Wertheimer & Co	do	2,309.80		2,309.80	Do.
23	Rufus Waterhouse	do	378.25		378.25	Do.
23	Louis Weddigen & Co	do	1,050.10		1,050.10	Do.
25	L. Arnstaedt & Co	do	189.00	48.18	237.18	Do.
25	Brigg, Eutz & Co	do	51.20	20.98	72.18	Do.
25	Dutel & Knowlton	do	2,180.70	507.62	2,688.32	Do.
25	Noyes, Smith & Co	do	2,505.95	498.26	3,004.21	Do.
25	Lahey & Dubord	do	135.56	35.62	171.18	Do.
25	do	do	62.75	15.41	78.16	Do.
25	Max Marx	do	2.25	10.46	12.71	Do.
25	W. J. Matheson & Co	Excess of duty on bromo-fluorescic acid (New York).	1,417.60	614.30	2,031.90	Exhibit 29.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888, etc.—Continued.

[Law under which refund was made: Section 3012½ or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Duty.	Interest	Total.	Reasons for refund.
1888.						
Feb. 25	W. J. Matheson & Co	Excess of duty on bromo-fluorescic acid (New York)	$1,071.65	$411.03	$1,482.68	Exhibit 29.
25	Ernst Oppe	Excess of duty on charges (New York)	790.70	147.90	938.60	Exhibit 22, Ex. Doc. 10, H. R., 1886.
25	Rothschild Bros. & Co	Excess of duty on buttons (New York)	367.80	95.17	462.97	Exhibit 24.
25	do	do	4,693.65	856.38	5,550.03	Do.
25	do	do	483.40	75.93	559.03	Do.
25	S. Rosenberg & Co	Excess of duty on charges (New York)	150.60	33.55	184.15	Exhibit 22, Ex. Doc. 10, H. R., 1886.
25	S. Rothkopf	do	162.65	39.04	201.69	Do.
25	E. La Montague & Sons	do	162.75	47.85	210.60	Do.
29	Thomas P. Wallace & Co	do	155.60	39.03	194.63	Do.
29	Edmund Yard, jr., & Co	do	1,500.06	358.51	1,858.57	Do.
29	Robert Struthers	do	244.20	43.40	287.60	Do.
29	Rothschild Bros. & Co	do	3,119.65	757.38	3,877.03	Do.
29	Louis Weddigen & Co	do	1,979.00	403.25	2,382.25	Do.
29	Glendinning, McLeish & Co	do	2,021.60	421.75	2,443.35	Do.
27	John C. Chaffin & Co	Excess of duty on charges (Boston)	19.05	14.45	33.50	Do.
27	Coleman, Mead & Co	do	139.10	20.18	159.28	Do.
27	C. F. Hovey & Co	do	82.35	12.62	94.97	Do.
27	March Bros., Pierce & Co	do	95.95	15.54	111.49	Do.
27	H. M. Peyser & Co	Excess of duty on gloves (charges), (Boston)	183.50	56.40	239.90	Do.
24	A. Person, Harriman & Co	Refund of duty on charges, etc. (New York)	16,937.40	3,530.05	20,467.45	Do.
24	O'Connor & Judge	Refund of duty on charges, etc. (New York)	48.40	20.68	69.08	Do.
24	James A. Judge	do	80.30	27.65	107.95	Do.
24	F. R. Arnold & Co	do	1,448.80	291.83	1,740.63	Do.
29	John W. Mason	Refund of duty on wire rope used in repairs of vessels (New York).	39.86		39.86	Free.
29	John Massey	Refund of duty on repairs to American vessels in Canadian waters (Chicago).	14.00		14.00	Do.
29	Upson, Walton & Co	Refund of duty on wire rope (Cleveland)	24.28		24.28	Error in classification.
29	Bremer & Co	Refund of duty on cigar boxes (Milwaukee)	327.25		327.25	Exhibit 22, Ex. Doc. 10, H. R., 1886.
Mar. 3	Sgobel & Day	Net proceeds of sale of unclaimed goods (New York)	20.04		20.04	
3	Nichols & Farnsworth	Excess of duty on wool elastic webbing (Boston)	163.68	137.78	301.46	Exhibit 27.
3	Joseph Winchester	Excess of duty on pig-iron and cement (San Diego)	5.92		5.92	Excess of deposit.
6	Alart & McGuire	Excess of duty on charges (New York)	78.50	23.24	101.74	Exhibit 22, Ex. Doc. 10, H. R., 1886.
6	B. Bernhardt & Sons	do	25.55	14.78	40.33	Do.
6	Charles M. Becker	do	8.05	11.62	19.67	Do.
6	Lewis Brown & Co	do	202.50	60.56	263.06	Do.
6	James A. Hearn & Son	do	369.60	84.49	454.09	Do.
6	Hoffstadt Bros	do	222.20	62.45	284.65	Do.
6	E. La Montague & Son	do	960.90	244.23	1,205.13	Do.
6	Pratt & Farmer	do	60.00	20.21	80.21	Do.
6	A. Pollman	do	419.60	87.82	507.42	Do.
7	Passavant & Co	do	8,819.95	1,747.84	10,567.79	Do.

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7	A. Wimpfheimer & Bro	do	4,387.29	848.46	5,235.75	Do.
7	Wesendonck, Lorenz & Co	do	1,517.30	243.13	1,760.43	Do.
7	Wendt, Steinhauser & Co	do	7,179.10	1,604.43	8,783.53	Do.
8	A. & S. Blumenthal	do	1,524.89	398.93	1,923.82	Do.
8	Goldenberg Bros. & Co	do	3,248.55	706.63	3,955.18	Do.
9	J. Meyer & Co	do	646.50	174.82	821.32	Do.
9	Shaen & Christie	do	455.50	84.00	539.50	Do.
9	Herman Sonntag	do	662.10	156.84	818.94	Do.
9	M. Tompkins & Bro. and Disney & Tompkins.	do	284.35	56.68	341.03	Do.
9	W. H. Tailer & Co	do	9,212.77	2,070.02	11,282.79	Do.
9	Vom Cleff & Co	do	29.00	16.91	45.91	Do.
9	John G. Witte & Bro	do	127.70	29.25	156.95	Do.
9	Weilbacher & Loewi	do	87.80	24.44	112.24	Do.
12	R. F. Downing & Co	Excess of duty on buttons (New York)	21.20	5.69	26.89	Exhibit 24.
12	do	do	1.20	3.26	4.46	Do
12	J. Campbell and A. Henderson, jr.	Excess of duty on charges (New York)	751.45	189.02	940.47	Exhibit 22, Ex. Doc. 10, H. R., 1896.
12	Rice, Steifel & Co	do	33.70	15.70	49.40	Do
12	Sylvester, Hilton & Co	do	370.05	107.99	478.04	Do.
12	Charles Sackreuter	do	105.65	36.54	142.19	Do.
12	Strauss, Blumenthal & Co	do	258.30	60.15	318.45	Do.
12	J. Stettheimer, jr., & Co	do	24.20	15.24	39.44	Do.
12	Taylor & Kissel	do	81.70	25.88	107.58	Do.
12	William Tonk & Bro	do	95.75	31.54	127.29	Do.
12	Ambrose Wood	do	396.95	95.52	492.47	Do.
12	J. J. Wysong & Co	do	158.40	52.36	210.76	Do.
12	Joseph Wittner	do	255.60	66.46	322.06	Do.
13	A. A. Batjer & Co	do	336.55	65.37	401.92	Do.
13	I. S. Erdmann & Co	do	36.40	16.10	52.50	Do.
13	F. J. C. Ferris & Co	do	131.20	21.26	152.46	Do.
13	Hugo Meyer & Co	do	93.10	15.52	108.62	Do.
13	Rothschild Bros. & Co	Excess of duty on buttons (New York)	896.35	130.51	1,026.86	Exhibit 24.
13	Raymold & Whitlock	Excess of duty on charges (New York)	17.05	12.72	29.77	Exhibit 22, Ex. Doc. 10, H. R., 1896.
13	A. Wimpfheimer & Co	do	428.40	85.55	513.95	Do.
14	Horace Partridge & Co	Excess of duty on toys, etc. (Boston)	200.00	53.10	253.10	Error in liquidation.
14	Shepard, Norwell & Co	Excess of duty on charges (Boston)	245.62	75.64	321.26	Exhibit 22, Ex. Doc. 10, H. R., 1896.
14	Lewis Brown & Co	do	193.60	28.90	222.50	Do.
14	J. D. & M. Williams	do	26.50	4.78	31.28	Do.
15	Henry Newman & Co	Excess of duty on charges (New York)	171.80	36.99	208.79	Do.
15	A. Weidman	do	105.50	25.76	131.26	Do.
15	City Button Works	do	53.02	41.61	94.63	Do.
15	A. K. Miller & Co	Refund of tonnage tax on German bark *Niagara* (New Orleans).	55.20	.....	55.20	Erroneous exaction.
16	Sewall and Day Cordage Co	Refund of duty on hemp used in repairs of vessels (Boston).	8.79	.....	8.79	Free.
16	Suffolk Cordage Co	do	32.70	.....	32.70	Do.
16	Cadaire Frères	Net proceeds of sale of unclaimed goods (New York).	12.13	.....	12.13	
16	Catharine Langslow	Net proceeds of sale of unclaimed goods (Boston)	1.02	.....	1.02	
17	Massena Springs and Fort Covington R. R.	Excess of duty on steel rails (Plattsburgh)	3,635.62	.....	3,635.62	Error in weight.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888, etc.—Continued.

[Law under which refund was made: Section 3012½ or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.
1888.						
Mar. 17	Michel Plant and Seed Co	Refund of duty on live plants (Saint Louis)	$34.00		$34.00	Exhibit 16.
17	Wm. A. Pfingsthorne	Excess of duty on carriage lamps (Plattsburgh)	3.40		3.40	Error in classification.
17	R. Gordon Smith	Refund of duty on one photographic camera (Plattsburgh).	5.95		5.95	Free; personal effects.
17	Chas. H. Wyman & Co	Excess of duty on fancy boxes (Saint Louis)	5.95		5.95	Error in classification.
19	Richard Wunderlich	Refund of duty on gut strings (Chicago)	8.25		8.25	Free.
19	L. Manasse	Excess of duty on mathematical instruments (Chicago).	2.40		2.40	Error in classification.
19	John McGillivray	Refund of duty on one team of horses (Port Huron)	20.00		20.00	Free; team of immigrant.
19	H. Rosenfeld & Co	Refund of duty on fancy cigar-boxes (Portland, Oregon).	34.95		34.95	Exhibit 22, Ex. Doc. 10, H. R., 1886.
21	Acker, Merrall & Condit	Excess of duty on charges (New York)	818.25	$134.19	952.44	Do.
21	do	do	12,729.50	2,727.04	15,456.54	Do.
21	S. H. Cohen & Bro.	do	6.00	11.60	17.60	Do.
21	Dieckerhoff, Raffloer & Co	do	377.50	111.78	489.28	Do.
21	do	do	209.35	55.70	265.05	Do.
21	Hadden & Co	do	932.80	187.96	1,120.76	Do.
21	Park & Tilford	do	1,085.50	173.76	1,259.26	Do.
21	do	do	14,975.75	3,196.06	18,171.81	Do.
21	Thorne, Carroll & Co	do	926.45	217.04	1,143.49	Do.
21	W. H. Thomas & Brother	do	59.75	18.99	78.74	Do.
21	do	do	5,625.25	1,237.69	6,862.94	Do.
21	H. Wolff & Co	do	217.80	38.13	255.93	Do.
22	W. J. Dyer & Brother	Excess of duty on charges (Saint Paul)	9.75		9.75	Do.
22	J. D. Spreckles & Brothers	Excess of duty on fish-plates and steel rails (San Diego).	20.61		20.61	Excess of deposits.
22	A. C. Lombard's Sons	Refund of tonnage tax on American steamer *Bratten* (Boston).	28.80		28.80	Double payment.
22	Lowenthal, Livingston & Co	Refund on account of overtime (San Francisco)	8.00		8.00	Erroneous assessment.
22	Daniel Trowbridge	Refund of tonnage tax on brigantine *Pearl* (Norfolk, Va.).	5.85		5.85	Double payment.
23	J. King James	Refund of duty on books and wearing apparel (Kansas City).	12.70		12.70	Free; personal effects.
23	A. Schumaker & Co	Refund of tonnage tax on German steam-ship *America* (Baltimore).	107.64		107.64	Erroneous assessment.
23	J. F. Hutchinson & Co	Net proceeds of sale of unclaimed goods (Boston)	1.94		1.94	
23	J. Sevier	Net proceeds of sale of unclaimed goods (New York).	7.27		7.27	
26	Copeland Kell	Interest and costs		27.33	27.33	Suspended on prior claims.
26	Emil S. Levi	do		362.94	362.94	Do.
26	Joseph Morgan	do		635.36	635.36	Do.
26	J. Pullman & Co	do		377.76	377.76	Do.
26	Thomas Taylor	do		214.83	214.83	Do.

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26	Benziger Bros	do		866.64	866.64	Do.
26	Hermann Boker & Co	do		342.81	342.81	Do.
26	D. A. Lindsay	do		39.03	39.03	Do.
26	F. Vietor & Achelis	do		362.59	362.59	Do.
26	Austin Baldwin & Co	do		293.82	293.82	Do.
26	Jeselsohn & Co	do		35.56	35.56	Do.
26	D. H. Arnold & Co	do		111.59	111.59	Do.
26	Kempner & Weil	do		18.25	18.25	Do.
26	A. Klipstein	do		91.66	91.66	Do.
26	E. Oelbermann & Co	do		634.13	634.13	Do.
26	Muser Bros	do		571.99	571.99	Do.
26	E. & J. Burke	do		2,665.93	2,665.93	Do.
26	G. Sidenberg & Co	do		51.17	51.17	Do.
26	S. A. Castle & Co	do		45.77	45.77	Do.
26	Fiedler, Moeldner & Co	do		18.67	18.67	Do.
26	J. Gerson	do		15.71	15.71	Do.
26	Holzinger & Bruckheimer	do		189.29	189.29	Do.
26	H. Bernheimer, Son & Co	do		86.40	86.40	Do.
26	H. B. Claflin & Co	do		85.29	85.29	Do.
26	J. Lowenthal & Co	do		869.78	869.78	Do.
26	Levi Brothers	do		348.68	348.68	Do.
26	A. & D. Flesh	do		483.75	483.75	Do.
26	Cooper & Conrad	do		23.03	23.03	Do.
26	Mills & Gibb	do		1,922.70	1,922.70	Do.
26	Disney & Tompkins	do		58.52	58.52	Do.
26	E. A. Morrison	do		17.37	17.37	Do.
26	Passavant & Co	do		2,638.03	2,638.03	Do.
26	Seigman Bros	do		234.41	234.41	Do.
26	Stern Bros	do		226.00	226.00	Do.
26	A. Steinhardt & Bro	do		93.02	93.02	Do.
26	Tefft, Weller & Co	do		992.46	992.46	Do.
26	C. M. Vom Baur	do		2,126.96	2,126.96	Do.
26	H. Wolff	do		138.20	138.20	Do.
26	George Pearce & Co	do		101.74	101.74	Do.
26	Edward H. Allen	do		12.22	12.22	Do.
26	Lasker & Bernstein	do		15.07	15.07	Do.
26	Alexander Whyte	do		38.52	38.52	Do.
29	Hodges Bros	Interest and costs (Baltimore)		110.71	110.71	Do.
29	Rogge & Koch	do		122.08	122.08	Do.
29	Armstrong, Cator & Co	do		89.39	89.39	Do.
29	Prior & Hilgenberg	do		117.79	117.79	Do.
29	Moritz & Keidel	do		75.38	75.38	Do.
30	Hubbard & Payne	Refund of duty on oranges (El Paso)	31.00		31.00	Damage allowance.
30	James Bradford Company	Excess of duty on window-glass (Wilmington, Del.)	13.23		13.23	Excess of deposits.
30	Wesenberg & Co	Refund of tonnage tax on Norwegian steamer *Bratten* (Philadelphia).	14.40		14.40	Double payment.
Apr. 6	Freund & Auerbach	Excess of duty on charges (New York)	60.40	17.07	77.47	Exhibit 22, Ex. Doc. 10, H. R., 1886.
6	A. & D. Flesh	do	51.85	17.11	68.96	Do.
6	Goldenberg Brothers & Co	do	170.10	38.03	208.13	Do.
6	Goldman Brothers	do	16.30	13.37	29.67	Do.
6	Hoeninghaus & Curtiss	do	9,906.70	2,543.35	12,450.05	Do.
6	Edward Hill	do	319.40	63.24	382.64	Do.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888, *etc.*—Continued.

[Law under which refund was made: Section 3012½ or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.
1888.						
Apr. 6	Edward Hill	Excess of duty on charges (New York)	$100.50	$24.96	$125.46	Exhibit 22, Ex. Doc. 10, H. R., 1886.
6	Kempner & Weil	do	24.20	7.44	31.64	Do.
6	A. Klipstein	do	39.55	15.45	55.00	Do.
6	Henry H. Ross	do	112.00	19.07	131.07	Do.
6	do	do	711.60	51.73	763.33	Do.
6	John A. Sievers	do	148.40	47.18	195.58	Do.
6	O. K. Krause & Co	do	3,310.75	798.62	4,109.37	Do.
7	A. Steinhardt & Brother	Excess of duty on buttons (New York)	178.10	29.02	207.12	Exhibit 24.
7	Brokaw Brothers	Excess of duty on charges (New York)	15.20	12.16	27.36	Exhibit 22, Ex. Doc. 10, H. R., 1886.
7	Bierman, Leopold & Co	do	148.90	34.00	182.90	Do.
7	H. Bernheimer Sons & Co	do	489.75	78.50	568.25	Do.
7	J. C. Caldwell	do	8.40	11.56	19.96	Do.
7	W. H. Chipman	do	25.00	14.57	39.57	Do.
7	S. H. Cohen & Bros	do	12.00	13.05	25.05	Do.
7	R. Crowley	do	482.75	130.43	613.18	Do.
7	Dunham, Buckley & Co	Excess of duty on buttons (New York)	814.80	201.94	1,016.74	Exhibit 24.
7	do	do	578.40	120.82	699.22	Do.
7	Denny Bros	do	85.75	28.88	113.63	Do.
7	I. S. Erdmann & Co	do	60.50	18.98	79.48	Do.
7	Fritzsche Bros	Refund of duty on acid (thymic) (New York)	38.75	14.15	52.90	Free; acid for manufacturing.
9	Felix Fournier & Knopf	Net proceeds of sale of unclaimed goods (New York)	72.87		72.87	
9	George Checketts	Refund of duty on one fur cap (Burlington, Vt.)	3.30		3.30	Free; personal effects.
9	William O'Connor	Refund of duty on two shell boats (Detroit)	24.50		24.50	Do.
9	J. H. Freeman	Refund of tonnage tax on steamer *Rider Garry* (Boston).	25.80		25.80	
9	Whittier, Fuller & Co	Excess of duty on window-glass (San Diego)	18.04		18.04	Excess of deposits.
9	J. H. F. Konig	Excess of duty on beer (Charleston, S. C.)	73.50		73.50	Errors in quantity.
11	H. E. Frankenburg	Excess of charges (New York)	4,072.61	874.49	4,947.10	Exhibit 22, Ex. Doc. 10, H. R. 1886.
11	B. Mostyn	do	119.60	37.97	157.57	Do.
11	Meyerheim, Martin & Co	do	17.40	5.96	23.36	Do.
11	G. J. Muller	do	126.50	36.56	163.06	Do.
11	Gideon F. Holmes, treasurer, Plymouth Cordage Company.	Refund of duty on Russia and manila hemp (Plymouth, Mass).	163.68		163.68	Free; repair of vessels.
12	Sears & Warner	Excess of duty on wool elastic webbing (Boston)	1,280.00	792.70	2,072.70	Exhibit 27.
13	George B. Cross & Co	Interest and costs (Chicago)		39.46	39.46	Suspended in former accounts.
13	Theo. A. Kochs	do		26.79	26.79	Do.
13	T. B. Marsh & Co	do		25.91	25.91	Do.
13	A. H. Abbott & Co	do		26.50	26.50	Do.
13	Thayer & Chandler	do		77.54	77.54	Do.
13	C. T. Raynolds & Co	do		23.86	23.86	Do.
16	Newstadter Bros	Excess of duty on charges (New York)	588.95	113.90	702.85	Exhibit 22, Ex. Doc. 10, H. R., 1886.

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16	H. Nordlinger & Co	do	1,085.55	252.93	1,338.48	Do.
16	Ottenheimer Bros	do	4,026.75	759.04	4,785.79	Do.
16	Rothschild Bros. & Co	Excess of duty on buttons (New York)	589.80	135.27	725.07	Exhibit 24.
16	do	do	2,383.50	577.49	2,960.99	Do.
16	S. Rosenberg & Co	do	270.15	51.23	321.38	Do.
16	Seigman Bros	Excess of duty on charges (New York)	411.60	77.60	489.20	Exhibit 22, Ex. Doc. 10, H. R., 1886.
16	Strauss, Blumenthal & Co	do	672.31	193.46	865.77	Do.
16	do	do	466.35	114.53	580.88	Do.
16	Paul Weilbacher	do	35.90	15.60	51.50	Do.
16	Veit & Nelson	do	33.00	10.82	43.82	Do.
16	C. Von Bermuth	do	359.38	81.93	441.31	Do.
18	John Cudahy	Excess of duty on paintings and frames (Chicago)	315.30		315.30	Free; for art gallery.
18	Hermann F. Kahn & Co	Excess of duty on ornamental hair-pins (Chicago)	10.60		10.60	Error in classification.
18	Grommes & Ulrich	Excess of duty on pepsin bitters and gin and bottles (Chicago).	122.55		122.55	Do.
19	J. T. Donnell & Co	Refund of duty on Russia and manila hemp (Bath)	617.68		617.68	Free; for repair of vessels.
19	Gideon F. Holmes, treasurer Plymouth Cordage Company.	Refund of duty on Russia and manila hemp (Plymouth, Mass).	7.92		7.92	Do.
20	New Bedford Cordage Company.	Refund of duty on Russia and manila hemp (New Bedford).	408.35		408.35	Do.
20	Sewall & Day Cordage Company.	Refund of duty on Russia and manila hemp (Boston).	157.29		157.29	Do.
21	Wheelwright, Eldredge & Co	Refund of duty on American cottons reimported (Bangor, Me.).	20.76		20.76	Free; domestic manufactures.
21	James J. Haynes	Excess of duty on 80 bales piloncillo (Laredo, Tex)	5.18		5.18	Excess of deposits.
21	Koch, Goldsmith, Joseph & Co	Excess of duty on cottons, short shipped (Cleveland)	35.60		35.60	Short shipment.
23	Emil S. Levi	Interest and costs (New York)		91.19	91.19	Suspended in former accounts.
23	Morrison, Herriman & Co	do		768.92	768.92	Do.
23	O. Jaffe & Pinkus	do		208.18	208.18	Do.
23	Robert Struthers	do		14.25	14.25	Do.
23	Dieckerhoff, Raffloer & Co	do		158.28	158.28	Do.
23	H. Bernheimer, Son & Co	do		42.33	42.33	Do.
23	Hardt, Von Bernuth & Co	do		32.85	32.85	Do.
23	Leon Levy & Brothers	do		16.40	16.40	Do.
23	Mills & Gibb	do		2,962.12	2,962.12	Do.
23	Passavant & Co	do		756.65	756.65	Do.
23	H. Steinhardt & Bro	do		204.76	204.76	Do.
23	M. Livingston	do		13.01	13.01	Do.
23	Benjamin & Caspary	do		5.20	5.20	Do.
23	Brigg, Entz & Co	do		10.30	10.30	Do.
23	Sweetzer, Pembrook & Co	do		62.35	62.35	Do.
23	A. B. Ansbacher & Co	do		48.59	48.59	Do.
23	Calhoun, Robbins & Co	do		3,690.37	3,690.37	Do.
23	Nathan Erlanger	do		383.25	383.25	Do.
23	E. Horsman	do		161.90	161.90	Do.
23	Hecht Bros	do		424.90	424.90	Do.
23	E. Behrend	do		16.36	16.36	Do.
23	Adolph Gohring	do		162.94	162.94	Do.
23	P. J. Keary & Bro	do		161.15	161.15	Do.
23	Letson & Hashagen	do		20.25	20.25	Do.
23	Albert, Haager & Waldburger	do		142.14	142.14	Do.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888, etc.—Continued.

[Law under which refund was made: Section 3012½ or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.
1888.						
Apr. 23	J. W. Beardsley & Sons	Interest and costs (New York)		$11.53	$11.53	Suspended in former accounts.
23	Dingelstedt & Co	do		82.37	82.37	Do.
23	Charles Denis	do		12.66	12.66	Do.
23	Greef & Co	do		180.14	180.14	Do.
23	Pierce J. Hale	do		29.34	29.34	Do.
23	Lawson Bros	do		57.96	57.96	Do.
23	Noyes, Smith & Co	do		103.77	103.77	Do.
23	Ernst Oppe	do		553.30	553.30	Do.
23	Manlove & Co	do		6.25	6.25	Do.
23	J. McCreery & Co	do		14.60	14.60	Do.
23	Ottenheimer Brothers	do		565.26	565.26	Do.
23	S. Rothkopf	do		43.27	43.27	Do.
23	A. Weidman & Co	do		69.76	69.76	Do.
23	Douglas, Berry & Co	do		538.85	538.85	Do.
23	Fleitmann & Co	do		272.22	272.22	Do.
23	J. & M. Lehman	do		38.78	38.78	Do.
23	B. Ulman & Co	do		1,714.86	1,714.86	Do.
23	Zeh & Schenck	do		30.07	30.07	Do.
23	Muller & Westfall	do		119.81	119.81	Do.
23	Henry Matier & Co	do		834.74	834.74	Do.
23	Edward Blackburn & Co	do		85.56	85.56	Do.
23	F. Berly	do		145.37	145.37	Do.
23	C. Vandervoort	do		86.49	86.49	Do.
23	F. J. C. Ferris & Co	do		533.51	533.51	Do.
23	Menke & Fraenkel	do		639.70	639.70	Do.
23	C. T. Raynolds & Co	do		7.65	7.65	Do.
23	Otto G. Mayer	do		47.16	47.16	Do.
23	J. H. Lesher & Co	Excess of duty on manufactures of cotton and silk (Chicago).	$33.60		33.60	Error in classification.
23	L. Manasse	Excess of duty on chains (Chicago)	76.57		76.57	Exhibit 17.
23	do	Refund of duty on lantern slides (Chicago)	4.05		4.05	Damage allowance.
23	The John Shillito Company	Excess of duty on baarege veiling (Cincinnati)	141.65		141.65	Error in classification.
23	Suffolk Cordage Company	Refund of duty on hemp (Boston)	25.15		25.15	Free; repair of vessels.
23	Ladislas Weber	Refund of duty on surveyor's instruments (El Paso, Tex.).	71.10		71.10	Free; tools of trade.
25	Edson, Moore & Co	Excess of duty on charges on cotton robes (Detroit)	291.32		291.32	Exhibit 22, Ex. Doc. 10, H. R., 1008.
25	Portland Packing Company	Refund of duty on 12,000 tin cans containing lobsters (Portland, Me.).	180.00		180.00	Exhibit 18.
26	Spreckles Brothers Commercial Company.	Refund of duty on 1,200 tons of coal (San Diego, Cal.).	900.00		900.00	Exhibit 19.
26	Dickson, de Wolf & Co	Excess of duty on coal (San Diego, Cal.)	8.05		8.05	Excess of deposits.
26	California Southern R. R. Co	do	6.84		6.84	Do.

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	26	James Keager	do	4.88		4.88	Do.
	26	Charles Green's Son & Co	Refund of tonnage tax on steam-ship *Cienfuegos* (Savannah).	48.90		48.90	Double payment.
	26	L. Manasse	Excess of duty on land chains (Chicago)	15.15		15.15	Exhibit 17.
	26	J. D. Small & Co	Excess of tonnage tax on steam-ship *Bratsberg* (Baltimore).	3.00		3.00	Erroneous assessment.
	27	Sewall & Day Cordage Co	Refund of duty on hemp (Boston)	220.17		220.17	Free; repair of vessels.
	27	Charles P. Sumner & Co	Surplus of sale of unclaimed grapes (New York)	47.72		47.72	
	30	Adolph Wimpfheimer & Co	Interest and costs		149.28	149.28	Suspended in former accounts.
	30	Edward Hill	do		196.78	196.78	Do.
	30	L. Henry & Co	do		129.04	129.04	Do.
	30	S. Rosenberg & Co	do		146.39	146.39	Do.
	30	E. Mommer & Co	do		247.99	247.99	Do.
	30	Austin, Nichols & Co	do		479.52	479.52	Do.
	30	Charles Engel	do		17.38	17.38	Do.
	30	Lewis, Philip & John Frank	do		65.93	65.93	Do.
	30	Gradler & Co	do		50.13	50.13	Do.
	30	William Pettit	do		48.14	48.14	Do.
	30	The Barbour Flax Spinning Company.	do		1,797.26	1,797.26	Do.
	30	Weilbacher & Loewi	do		98.39	98.39	Do.
	30	Gerstendorfer Bros	do		41.87	41.87	Do.
	30	E. & H. T. Anthony & Co	do		2,686.18	2,686.18	Do.
	30	Brokaw Bros	do		42.30	42.30	Do.
	30	Dunham, Bucklev & Co	do		658.18	658.18	Do.
	30	John G. Witte & Bro	do		58.81	58.81	Do.
	30	F. H. Betts	do		80.53	80.53	Do.
	30	Miller & Coates	do		208.38	208.38	Do.
	30	John Duncan's Sons	do		696.99	696.69	Do.
	30	Opydycke, Terry & Steele	do		79.36	79.36	Do.
	30	E. LaMontagne & Sons	do		146.89	146.89	Do.
	30	H. Benary & Son	do		214.11	214.11	Do.
	30	J. G. Johnson & Co	do		44.84	44.84	Do.
May	1	Justin Semon	Surplus of sale of seized watches (Louisville)	122.57		122.57	
	1	C. H. Wyman & Co	Refund of weighing fee (Saint Louis)	2.00		2.00	Erroneously exacted.
	1	Costikyan Frères	Excess of duty on woolens (Chicago)	52.47		52.47	Error in liquidation.
	2	E. F. Taylor	Excess of duty on sheathing metal (San Francisco)	399.00		399.00	Exhibit 20.
	2	C. H. Gilchrist	Refund of duty on two mares (Suspension Bridge)	40.00		40.00	Free; for breeding purposes.
	2	Locke, Huleatt & Co	Excess of duty on zephyr nainsooks (Chicago)	8.60		8.60	Error in invoice.
	3	John W. Mason & Co	Refund of duty on wire rope (New York)	36.14		36.14	Free; repair of vessels.
	3	William Wall's Sons	Refund of duty on hemp (New York)	228.47		228.47	Do.
	8	Robert B. Boak	Refund of duty on tin cans (Chicago)	7.92		7.92	Exhibit 18.
	8	Frank Glenn	Refund of duty on one bicycle (Port Huron)	8.75		8.75	Free; personal effects.
	8	Storm & Hill	Excess of duty on wool-weaving apparel (Chicago)	8.80		8.80	Do.
	8	The Pettibone Manufacturing Company.	Excess of duty on theatrical jewelry (Cincinnati)	7.75		7.75	Error in classification.
	9	G. Sidenberg & Co	Interest and costs		463.23	463.23	Suspended in former accounts.
	9	J. G. Curtis	do		108.35	108.35	Do.
	9	Paton, Stewart & Co	do		62.35	62.35	Do.
	9	Farnam & Graef	do		10.63	10.63	Do.
	9	W. J. Matheson & Co	do		1,988.60	1,988.00	Do.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888, etc.—Continued.

[Law under which refund was made: Section 3012½ or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.
1888.						
May 9	The Scoville Manufacturing Company.	Interest and costs		$171.15	$171.15	Suspended in former accounts.
9	Henry Newman	do		210.67	210.67	Do.
9	William Pickhardt & Kuttroff	do		250.30	250.30	Do.
9	L. Straus & Sons	do		45.32	45.32	Do.
9	Smith, Churchill & Scribner	do		92.06	92.06	Do.
9	Adolph Schwob	do		61.47	61.47	Do.
9	Spielmann & Co	do		554.94	554.94	Do.
9	Blumenthal Bros. & Goodman	do		243.07	243.07	Do.
9	W. C. Bowers & Co	do		40.29	40.29	Do.
9	L. Beyer & Co	do		18.36	18.36	Do.
9	M. J. Drucker	do		13.78	13.78	Do.
9	Drucker & Loeb	do		17.29	17.29	Do.
9	Deppeler & Kammerer	do		136.45	136.45	Do.
9	Goldschmidt, Bacharach & Co	do		316.45	316.45	Do.
9	E. S. Jaffray & Co	do		17.77	17.77	Do.
9	Smith & Churchill	do		133.11	133.11	Do.
6	R. Waterhouse	do		14.82	14.82	Do.
9	L. N. Asiel & Co	do		320.24	320.24	Do.
9	Nathaniel Bloom	do		194.03	194.03	Do.
9	Brown, Draper & Co	do		45.30	45.30	Do.
9	Althof, Bergman & Co	do		293.10	293.10	Do.
9	William Marx & Co	do		67.99	67.99	Do.
9	Neustadter Bros	do		178.32	178.32	Do.
9	John Mills	do		164.96	164.96	Do.
9	Asiel, Erdman & Co	do		108.03	108.03	Do.
9	J. P. Barnet	do		5.83	5.83	Do.
9	William M. Newman	do		21.72	21.72	Do.
9	Oscar Straeburger & Co	do		203.50	203.50	Do.
9	Meyerheim, Martin & Co	do		78.46	78.46	Do.
9	Rothschild Bros. & Co	do		894.33	894.33	Do.
9	George Schmolze	do		200.02	200.02	Do.
9	Aitkin, Son & Co	do		40.65	40.65	Do.
9	F. Bredt & Co	do		7.13	7.13	Do.
9	I. S. Erdmann & Co	do		97.66	97.66	Do.
9	Marx, Held & Co	do		293.73	293.73	Do.
9	Aronstein & Wolfers	do		110.15	110.15	Do.
9	Biermann, Leopold & Co	do		262.51	262.51	Do.
9	Dreyfus, Kohn & Co	do		1,961.09	1,961.09	Do.
9	H. R. Bishop	do		75.04	75.04	Do.
9	H. Bacharach & Co	do		188.02	188.02	Do.
9	Guitermann Bros	do		16.60	16.60	Do.

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9	Philip Kleeberg	do		19.05	19.05	Do.
9	Edward Regensberg	do		257.59	257.59	Do.
9	Stern & Lyon	do		145.26	145.26	Do.
9	Jonas Saenger	do		15.99	15.99	Do.
9	Veit & Nelson	do		8.89	8.89	Do.
9	F. Bianchi & Co	do		185.37	185.37	Do.
9	A. & S. Blumenthal	do		14.20	14.20	Do.
9	R. K. Davies & Co	do		32.01	32.01	Do.
9	A. Friedmann & Co	do		45.29	45.29	Do.
9	Hertlein & Schlatter	do		63.51	63.51	Do.
9	Thomas Irwin & Sons	do		1,198.99	1,198.99	Do.
9	Kaufmann Bros. & Bondy	do		180.30	180.30	Do.
9	William Lottimer & Co	do		174.99	174.99	Do.
9	Steiner, Kahn & Co	do		24.98	24.98	Do.
9	H. H. Schwietering Stursberg & Co	do		112.60	112.60	Do.
9	Robert Foulds	do		52.28	52.28	Do.
9	Freund & Auerbach	do		5.18	5.18	Do.
9	H. Hermann	do		20.48	20.48	Do.
9	John J. Keller & Co	do		77.05	77.05	Do.
9	J. B. Locke & Potts	do		51.04	51.04	Do.
9	McCrae & Willford	do		11.33	11.33	Do.
9	S. W. Richardson	do		21.20	21.20	Do.
9	Henry Rogers	do		18.59	18.59	Do.
9	Raymold & Whitlock	do		12.51	12.51	Do.
9	Salomon & Phillips	do		12.14	12.14	Do.
9	Schiff & Bodenheimer	do		81.13	81.13	Do.
9	M. L. Stieglitz & Sons	do		12.71	12.71	Do.
9	M. Seckel & Co	do		48.40	48.40	Do.
9	Schaen & Christie	do		13.63	13.63	Do.
9	Stern, Iglauer & Co	do		5.45	5.45	Do.
9	C. M. Vom Baur	do		187.08	187.08	Do.
9	Wesendonck, Lorenz & Co	do		207.28	207.28	Do.
9	A. Imhorst	do		59.69	59.69	Do.
9	Strauss, Legg & Co	do		124.40	124.40	Do.
9	Sussfeld, Lorsch & Nordlinger	do		37.86	37.86	Do.
9	Wendt, Steinhauser & Co	do		117.18	117.18	Do.
9	A. Weinberg & Bro	do		23.52	23.52	Do.
9	W. H. Tailer & Co	do		61.07	61.07	Do.
9	R. E. Cochran & Co	do		21.48	21.48	Do.
9	H. Hofheimer & Co	do		73.01	73.01	Do.
9	Heard Bros. & Co	do		13.46	13.46	Do.
9	Kinsely, Witter & Co	do		39.29	39.29	Do.
9	Charles Lockwood	do		49.72	49.72	Do.
9	Michaelis & Kaskel	do		50.44	50.44	Do.
9	McCarty & Hasberg	do		91.36	91.36	Do.
9	John McConville & Co	do		59.28	59.28	Do.
9	A. Person, Harriman & Co	do		356.83	356.83	Do.
9	Rothschild Bros. & Co	do		628.60	628.60	Do.
9	L. Roessel & Co	do		30.74	30.74	Do.
9	Wertheimer & Co	do		438.02	438.02	Do.
9	Rufus Waterhouse	do		90.69	90.69	Do.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888, *etc.*—Continued.

[Law under which refund was made: Section 3012½ or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.
1887.						
May 9	Louis Weddigen & Co	Interest and costs		$172.31	$172.31	Suspended on former accounts.
9	J. J. Bailey & Co	do		434.39	434.39	Do.
9	John Thornton & Co	do		45.55	45.55	Do.
9	Oberteuffer, Abegg & Daeniker.	do		8,625.10	8,625.10	Do.
10	Zenas Sears	Interest and costs (Boston)		825.41	825.41	Do.
10	R. H. White & Co	do		819.05	819.05	Do.
10	Nichols & Farnsworth	do		113.31	113.31	Do.
10	Shoninger, Moses & Co	do		195.03	195.03	Do.
10	J. D. & M. Williams	do		29.96	29.96	Do.
10	Hogg, Brown & Taylor	do		173.34	173.34	Do.
10	Moulton & Goodwin	do		255.84	255.84	Do.
10	Shepard, Norwell & Co	do		538.70	538.70	Do.
10	Naylor & Co	do		524.34	524.34	Do.
10	Wilson & Allen	do		64.27	64.27	Do.
10	Louis Wolf & Co	do		200.34	200.34	Do.
10	Joseph Swift	do		47.73	47.73	Do.
10	Lewis Brown & Co	do		70.36	70.36	Do.
10	Beall, Higgins & Henderson	do		22.52	22.52	Do.
10	Frost & Adams	do		24.28	24.28	Do.
11	Theo. Ollesheimer & Brothers	Net proceeds of sale of unclaimed goods (New York).	$85.86		85.86	Do.
11	California Southern R. R. Co	Excess of duty on coal (San Diego)	18.98		18.98	Excess of deposits.
11	William Wall's Sons	Refund of duty on hemp (New York)	19.69		19.69	Free; repair of vessel.
12	New Bedford Cordage Co	Refund of duty on hemp (New Bedford)	528.41		528.41	Do.
12	Ph. Moignard	Refund of excess for overtime of inspector (San Diego)	7.00		7.00	Erroneously exacted.
12	A. Booth & Son	Interest and costs (Port Huron)		29.67	29.67	Suspended in former accounts.
12	Robert B. Boak	do		28.65	28.65	Do.
12	James D. McNab	do		34.13	34.13	Do.
12	George S. Sloan	Interest and costs (Saint Louis)		29.57	29.57	Do.
12	Simmons Hardware Company.	Interest and costs (El Paso)		40.51	40.51	Do.
12	Carpenter Stanley Cattle Co	do		11.15	11.15	Do.
12	M. Chapman	do		11.15	11.15	Do.
14	Sewall & Day Cordage Co	Refund of duty on hemp (Boston)	81.25		81.25	Free; repair of vessel.
15	K. G. Dekker	Excess of duty on cheese (Chicago)	3.64		3.64	Error in weight.
15	Pascal, Dubedat & Co	Interest and costs (San Francisco)		109.27	109.27	Suspended in former accounts.
15	Falkner, Bell & Co	do		10.93	10.93	Do.
15	Meyer Wilson & Co	do		853.28	853.28	Do.
15	Balfour, Guthrie & Co	do		347.93	347.93	Do.
15	S. Koshland & Co	do		83.55	83.55	Do.
15	Thomas Brown	do		82.48	82.48	Do.

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15	Dickson, De Wolf & Co.	do		82.31	82.31	Do.
15	London and San Francisco Bank (limited).	do		115.83	115.83	Do.
16	Nicholas & Farnsworth	Excess of duty on wool elastic webbing (Boston)	965.10	586.07	1,551.07	Exhibit 27.
16	H. M. Peyser & Co.	Excess of duty on charges (Boston)	586.00	93.84	679.84	Exhibit 22, Ex. Doc. 10, H. R., 1886.
17	E. H. Bailey & Co.	Refund of tonnage tax (Philadelphia)	20.28		20.28	Double payment.
17	Suffolk Cordage Company	Refund of duty on hemp (Boston)	3.91		3.91	Free; repair of vessels.
17	J. H. Freeman	Refund of tonnage tax (Boston)	10.29		10.29	Double payment.
17	H. H. Hayden	Excess of duty on salt (Chicago)	4.83		4.83	Error in quantity.
21	Calhoun, Robbins & Co.	Excess of duty on buttons (New York)	1,839.40	471.18	2,310.58	Exhibit 24.
21	Dreyfus, Kohn & Co.	Excess of duty on charges (New York)	3,442.45	611.74	4,054.19	Exhibit 22, Ex. Doc. 10, H. R., 1886.
21	O. K. Krause & Co.	do	505.85	85.39	591.24	Do.
21	E. La Montagne & Sons	do	399.30	72.45	471.75	Do.
21	Menke & Fraenckel	do	361.10	68.97	430.07	Do.
21	E. Stern	do	4,173.70	870.47	5,044.17	Do.
21	Robert Struthers	do	279.90	62.83	342.73	Do.
21	John H. Leslie & Co.	Excess of duty on tin cans (Chicago)	216.00		216.00	Exhibit 18.
23	Harrington & Goodman	Interest and costs (Philadelphia)		145.66	145.66	Suspended in former account.
23	Strawbridge & Clothier	do		164.78	164.78	Do.
23	L. L. Bailey & Co.	do		14.44	14.44	Do.
23	Isaac Dreifus	do		13.80	13.80	Do.
23	E. Rubel & Co.	do		15.29	15.29	Do.
23	C. W. Lautenbach & Co.	do		28.90	28.90	Do.
23	C. F. Rumpp	do		10.92	10.92	Do.
23	Werner, Itschner & Co.	do		46.82	46.82	Do.
23	A. R. McCown & Co.	do		33.46	33.46	Do.
23	Partridge & Richardson	do		39.73	39.73	Do.
23	Meyer & Dickinson	do		101.59	101.59	Do.
23	E. K. Tryon, jr., & Co.	do		96.54	96.54	Do.
23	John Wanamaker	do		858.48	858.48	Do.
23	Cook & Brother	do		772.30	772.30	Do.
23	Cooper & Conard	do		80.62	80.62	Do.
23	Darlington, Runk & Co.	do		198.87	198.87	Do.
23	Anton Winters	do		5.74	5.74	Do.
23	John H. Weigmann & Sons	do		82.54	82.54	Do.
23	E. Bradford Clarke Co., limited	do		12.73	12.73	Do.
23	Robert Steele	do		44.38	44.38	Do.
23	Henry Van Beil & Co.	do		93.04	93.04	Do.
23	Lelar & Co.	do		32.98	32.98	Do.
23	A. Merino & Co.	do		13.23	13.23	Do.
23	William H. Horstman & Sons	do		117.61	117.61	Do.
24	Anthony & Kuhn Brewing Company.	Excess of duty on hops (Saint Louis)	40.00		40.00	Error in weight.
24	Sutherland D. Smith	Refund of duty on one canoe (Key West)	7.00		7.00	Free; domestic manufacture.
24	A. M. Root	Informer's share of fine (Burlington, Iowa)	12.50		12.50	Erroneously received and covered.
24	C. O. Telford	Refund of duty on horses and harness (Detroit)	85.25		85.25	Free; team of immigrant.
24	The Steuben County Wine Company.	Excess of duty on wine (Chicago)	10.00		10.00	Error in quantity.
24	Kunhardt & Co.	Refund of fine for deceased passenger (New York)	10.00		10.00	Erroneous.
26	Ferguson & Weiler	Refund of duty on account of charges (New York)	42.80	17.11	59.91	Exhibit 22, Ex. Doc. 10, H. R., 1886.
26	E. Ludwig	do	9,359.05	2,395.82	11,754.87	Do.
26	Manlove & Co.	do	132.70	32.97	165.67	Do.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888, *etc.*—Continued.

[Law under which refund was made: Section 3012½ or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Amount.	Interest and costs.	Total.	Reasons for refund.
1888.						
May 26	William Stens & Co	Refund of duty on account of charges (New York)	$199.90	$57.05	$256.95	Exhibit 22, Ex. Doc. 10, H. R., 1886.
26	Spielmann & Co	do	5,957.05	1,053.07	7,010.12	Do.
26	John Thompson	do	1,513.45	337.70	1,851.15	Do.
26	Hugo, Meyer & Co	do	95.55	19.04	114.59	Do.
26	W. J. Matheson & Co	Refund of duty on bromo-fluorescic acid (New York).	315.70	140.30	456.00	Exhibit 29.
26	Thorne, Carroll & Co	Refund of duty on charges (New York)	84.80	33.51	118.31	Exhibit 22, Ex. Doc. 10, H. R., 1886.
28	Kenly & Jenkins	Excess of duty on caustic soda (Chicago)	7.86		7.86	Short shipment.
28	A. Weidman	Excess of duty on charges (New York)	546.30	131.73	678.03	Exhibit 22, Ex. Doc. 10, H R 1886.
28	Mills & Gibb	do	1,901.90	302.17	2,204.07	Do.
28	H. Brinker & Co	do	14.70	13.44	28.14	Do.
28	A. Isaacs & Co	do	18.20	13.55	31.75	Do.
28	H. Levy & Son	do	452.85	116.94	569.79	Do.
28	J. Pollack	do	49.35	23.30	72.65	Do.
28	J. L. & D. S. Riker	do	734.90	145.99	880.89	Do.
28	C. T. Raynolds & Co	do	24.00	15.20	39.20	Do
28	Strauss, Legg & Co	do	807.08	132.13	939.21	Do.
31	Dunham, Buckley & Co	do	2,282.60	612.94	2,895.54	Do.
31	Philip & John Frank	do	751.00	152.39	903.39	Do.
31	Thomas Guiral	do	86.40	26.77	113.17	Do.
31	Gardner & Wagenar	do	1,576.15	322.13	1,898.28	Do.
31	Stern Bros	do	328.10	65 66	393.76	Do.
31	Steiner, Kahn & Co	do	354.40	91.53	445.93	Do.
31	Walter F. Sykes	do	170.65	38.53	209.18	Do.
31	S. Ullman	do	590.96	137.14	728.10	Do.
31	B. Ullmann & Co	do	1,047.41	180.00	1,227.41	Do.
June 2	Martin Bates, jr., & Co	do	174.10	39.03	213.13	Do.
2	George Campbell	do	93.50	31.79	125.29	Do.
2	Duden & Co	do	666.65	144.35	811.00	Do.
2	Ehrich Brothers	do	33.85	17.84	51.69	Exhibit 22, Ex. Doc. 10, H. R., 1886.
2	J. Freund & Co	do	26.10	17.00	43.10	Do.
2	A. & D. Flesh	Excess of duty on buttons (New York)	40.15	17.28	57.43	Exhibit 24.
2	Harris Brothers	Excess of duty on charges (New York)	116.10	27.28	143.38	Exhibit 22, Ex. Doc. 10, H. R., 1886.
2	Henry Nordlinger & Co	do	294.90	55.51	350.41	Do.
2	Siegman Brothers	do	449.00	114.15	563.15	Do.
2	B. Altman & Co.	do	55.00	22.64	77.64	Do.
2	L. N. Asiel & Co	do	2,254.70	476.62	2,731.32	Do.
2	Biermann, Leopold & Co	do	394.05	71.66	465.71	Do.
2	Brown, Draper & Co	do	26.60	14.42	41.02	Do.
2	Brueckner and Koenigsheim	Excess of duty on coriander seed (New York)	233.80	28.27	262.07	Exhibit 25.
2	S. E. Bloch & Bro	Excess of duty on charges (New York)	484.80	109.72	594.52	Exhibit 22, Ex. Doc. 10, H. R., 1886.
2	T. J. Conroy	do	193.95	50.55	244.50	Do.

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2	Denny Brothers	do	58.45	18.63	77.08	Do.
2	S. B. Downes & Co	do	33.20	17.28	50.48	Do.
2	Dresser, Waring & Co	do	306.20	81.55	387.75	Do.
2	F. J. Kaldenberg	Excess of duty on briar wood (New York)	214.00	54.04	268.04	Exhibit 21.
2	S. Rosenberg & Co	Excess of duty on charges (New York)	356.10	78.62	434.72	Exhibit 22, Ex. Doc. 10, H. R., 1886.
2	Rothschild Bros. & Co	Excess of duty on buttons (New York)	319.80	92.00	411.80	Exhibit 24.
2	Ryer & Wagner	Excess of duty on charges (New York)	71.45	14.33	85.78	Exhibit 22, Ex. Doc. 10, H. R., 1886.
2	Seigman Bros	do	591.70	124.00	715.70	Do.
2	Spielmann & Co	do	3,053.10	670.01	3,723.11	Do.
2	do	do	2,163.00	335.34	2,498.34	Do.
2	Fred'k A. O. Schwarz	do	686.65	177.18	863.83	Do.
2	W. F. Sykes	do	2.80	10.41	13.21	Do.
2	H. H. Schwietering, Stursberg & Co.	do	3,081.95	713.28	3,795.23	Do.
2	W. W. Thomas & Co	do	89.45	29.99	119.44	Do.
2	Asline Ward	do	808.85	182.66	991.51	Do.
2	Wormser, Fellheimer & Co	do	515.75	145.27	661.02	Do.
2	Louis Weddigen & Co	do	602.55	154.13	756.68	Do.
2	J. Zimmerman & Co	do	452.50	120.93	573.43	Do.
2	Jacob Adler & Co	do	30.00	15.64	45.64	Do.
2	Arnold, Elias & Kearney	do	7.50	4.36	11.86	Do.
2	A. Dougan & Co	do	1,099.15	247.24	1,346.39	Do.
2	L. S. Friedberger & Co	do	837.15	195.14	1,032.29	Do.
2	W. B. Fox & Bro	do	51.00	21.38	72.38	Do.
2	H. A. Graef's Son	do	174.75	51.11	225.86	Do.
2	Harris Brothers	do	335.30	69.22	404.52	Do.
2	Traub & Co	do	39.90	18.87	58.77	Do.
2	A. & E. Wallach	do	154.15	45.23	199.38	Do.
2	A. & J. Wallach	do	71.10	25.88	96.98	Do.
2	H. Wolff & Co	do	455.15	116.76	571.91	Do.
2	Alexander Whyte	do	52.75	18.39	71.14	Do.
5	Cushing, Porter & Cades	Excess of duty on aniline dyes (Boston)	7,455.35	2,812.41	10,267.76	Exhibit 22.
6	R. F. Downing & Co	Excess of duty on charges (New York)	1,668.30	392.10	2,060.40	Exhibit 22, Ex. Doc. 10, H. R., 1886.
6	Hardt, Von Bermuth & Co	do	1,038.30	227.77	1,266.07	Do.
6	Heilner & Strauss	do	7.45	11.34	18.79	Do.
6	Emil S. Levi	do	237.95	48.65	286.60	Do.
6	Meyer, Jonassen & Co	do	20.20	7.91	28.11	Do.
6	Mansell & Blume	do	60.80	21.04	81.84	Do.
6	Mueller & Westfall	do	98.25	31.97	130.22	Do.
6	Henry Newman	do	379.80	77.28	457.08	Do.
6	Oberteuffer, Abegg & Daeniker.	do	3,598.60	607.66	4,206.26	Do.
6	Ottenheimer Brothers	do	612.05	104.99	717.04	Do.
7	J. T. Donnell & Co	Refund of duty on hemp (Bath, Me.)	556.29		556.29	Free; repair of vessels.
7	Gideon F. Holmes, treasurer	Refund of duty on hemp (Plymouth)	454.65		464.65	Do.
7	Edwin H. Fitler & Co	Refund of duty on hemp (Philadelphia)	15.18		15.18	Do.
7	Chapin & Gore	Excess of duty on ginger-ale bottles (Chicago)	35.40		35.40	Exhibit 15.
7	Grommes & Ullrich	do	47.20		47.20	Do.
7	W. H. Hagedon	Excess of duty on hat trimmings (Chicago)	1.25		1.25	Error in classification.
7	Studebaker Bros. Manufacturing Company.	Excess of duty on rubber goods and pole chains (Chicago).	21.52		21.52	Do.
9	N. Bloom	Excess of duty on charges (New York)	130.15	29.74	159.89	Exhibit 22, Ex. Doc. 10, H. R., 1886.

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Statement of customs refunds made by the Treasury Department during the fiscal year ending June 30, 1888, etc.—Continued.

[Law under which refund was made: Section 3012 or 3013, Revised Statutes.]

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.
1887.						
June 9	Baum Bros	Excess of duty on charges (New York)	$57.35	$23.95	$81.30	Exhibit 22, Ex. Doc. 10, H. R., 1886.
9	Callender, McAuslan & Troup	do	778.90	211.80	990.70	Do.
9	Calhoun, Robbins & Co	do	1,010.41	170.01	1,180.42	Do.
9	John C. Conroy	do	6.30	11.06	17.36	Do.
9	Daniell & Sons	do	19.90	14.35	34.25	Do.
9	J. Einstein	do	63.00	26.07	89.07	Do.
9	N. Erlanger	do	448.85	84.75	533.60	Do.
9	P. & J. Frank	do	223.75	45.69	269.44	Do.
9	M. Arnold & Co	do	23.10	7.26	30.36	Do.
9	Aronstein & Wolfers	do	44.00	17.11	61.11	Do.
9	D. H. Arnold & Co	do	116.10	26.59	142.69	Do.
9	Arnold, Constable & Co	do	10,765.30	2,491.79	13,247.09	Do.
9	Joel J. Bailey & Co	do	782.85	161.32	944.17	Do.
9	H. A. Batjer & Co	do	105.70	26.65	132.35	Do.
9	H. Bernheimer, Son & Co	do	73.95	13.81	87.76	Do.
9	Brokaw Bros	do	16.00	12.76	28.76	Do.
9	Shattuck & Binger	Excess of duty on webbing in part India rubber (New York).	1,880.85	603.55	2,484.40	Exhibit 27.
11	Cabrera, Roma & Co	Refund of tonnage duty on British bark *Anna Lieben* (San Francisco).	604.00		604.00	Erroneous collection.
11	Brown, De Turck & Co	Excess of duty on silk and metal and cotton and metal goods (Philadelphia).	66.30	18.09	84.39	Exhibit 23.
11	John Thompson	Excess of duty on smoked alewives (Eastport, Me.)	49.45		49.45	Error in classification.
11	Matthew Petiplace	Refund of duty on one horse (Detroit)	15.00		15.00	Free; team of immigrant.
11	F. Stearns & Co	Refund of duty on metal tools (Detroit)	17.55		17.55	Free; tools of trade.
11	Finch, Van Slyck & Co	Excess of duty on colored cottons (Saint Paul)	1.80		1.80	Error in invoice.
11	Lewis C. Lake	Informer's share of fines (Somers Point)	15.00		15.00	Erroneously received and covered.
11	Claflin, Larrabee & Co	Excess of duty on charges (Boston)	379.60	71.31	450.91	Exhibit 22, Ex. Doc. 10, H. R., 1886.
11	Globe Yarn Mills	Refund of duty on machinery (Fall River)	171.45		171.45	Duty twice paid.
11	J. D. Spreckels & Bros	Excess of duty on coal (San Diego)	19.55		19.55	Excess of deposits.
16	Gradler & Co	Excess of duty on charges (New York)	30.00	16.69	46.69	Exhibit 22, Ex. Doc. 10, H. R., 1886.
16	Greeff & Co	do	242.70	48.19	290.89	Do.
16	Heilner & Strauss	do	86.45	23.87	110.32	Do.
16	E. I. Horsman	do	189.35	40.23	229.58	Do.
16	S. Isaacs & Co	do	13.60	12.39	25.99	Do.
16	A. Klingenberg	do	325.05	62.09	387.14	Do.
16	C. W. Lautenbach & Co	do	190.50	49.06	239.56	Do.
16	Emil S. Levi	do	156.10	33.81	189.91	Do.
16	H. Wolff & Co	do	251.20	42.87	294.07	Do.
20	L. H. Mace & Co	do	1,204.75	255.78	1,460.53	Do.
20	Joseph Morgan	do	355.80	59.65	415.45	Do.
20	William Marx & Co	do	100.15	24.79	124.94	Do.

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20	H. Newman & Co	do	317.30	59.33	376.63	Do.
20	Mayer, Neuberger & Co	do	161.95	35.49	197.44	Do.
20	Ernst Oppe	do	687.45	118.85	806.30	Do.
20	Oberteuffer, Abegg & Daeniker	do	3,933.70	635.95	4,569.65	Do.
20	Peters Bros	do	363.25	102.83	466.08	Do.
20	Ryer & Wagner	do	74.30	22.73	97.03	Do.
21	John W. Mason & Co	Refund of duty on steel-wire rope (New York)	32.72		32.72	Free; repair of vessel.
21	Suffolk Cordage Co	Refund of duty on hemp (Boston)	35.65		35.65	Do.
21	Harry K. Hildebrant	Refund of duty on 46 cattle (El Paso)	69.80		69.80	Free; for breeding purposes.
23	B. Blumenthal & Co	Excess of duty on charges and buttons (New York)	1,047.65	201.82	1,249.47	Exhibit 22, Ex. Doc. 10, H. R, 1886, and Exhibit 24.
23	Frank & Co	do	217.00	66.50	283.50	Do.
23	George R. Gibson	do	233.80	47.14	280.94	Exhibit 22, Ex. Doc. 10, H. R., 1886, and Exhibit 24.
23	Wm. Openhym & Sons	do	2,928.00	476.84	3,404.84	Do.
23	E. Scheitlin & Co	do	4,411.45	975.89	5,387.34	Do.
23	L. Windmuller & Roelker	do	154.31	42.75	197.06	Do.
26	Antone Salazar	Refund of net proceeds of seizure of cattle (El Paso).	132.94		132.94	
26	Slover & Tyler	Refund of duty on hemp (New York)	25.94		25.94	Free; repair of vessels.
26	Frank C. Earle	Informer's share of fine (New York)	50.00		50.00	Erroneously covered.
28	Rothschild Bros. & Co	Excess of duty on charges (New York)	3,708.40	837.39	4,545.79	Exhibit 22, Ex. Doc. 10, H. R., 1886.
28	J. K. Stiefel & Co	do	134.90	23.76	158.66	Do.
28	F. A. O. Schwarz	do	156.50	35.41	191.91	Do.
28	Sweetzer, Pembrook & Co	do	428.70	78.28	506.98	Do.
28	M. Tompkins & Bro	do	249.60	42.35	291.95	Do.
28	C. M. Vom Baur	do	991.30	163.20	1,154.50	Do.
28	John C. Witte & Bro	do	72.40	21.67	94.07	Do.
28	Wertheimer & Co	do	149.50	33.25	182.75	Do.
28	Charles Weisker	do	85.00	23.92	108.92	Do.
29	Sewall & Day Cordage Co	Refund of duty on hemp (Boston)	223.19		223.19	Free; repair of vessels.
29	Lowenthal, Kaufman & Co	Excess of duty on smokers' articles (New York)	1.40		1.40	Error in liquidation.
29	David McClenaghan	Refund of duty on four horses (Detroit)	104.00		104.00	Free; for breeding purposes.
29	Charles E. Bateson	Excess of duty on manufactures of jute (Saint Louis).	64.80	38.16	102.96	Exhibit 23.
29	New Bedford Cordage Co	Refund of duty on manila and Russia hemp (New Bedford).	302.67		302.67	Free; repair of vessels.
29	William A. Stickney	Excess of duty on cigars (Saint Louis)	22.34		22.34	Error in weight.
29	William H. Horstmann & Sons	Interest and costs (New York)		80.50	80.50	Suspended in former account.
29	J. Möller & Co	Refund of tonnage tax on German barkentine *Diana* (Galveston).	22.20		22.20	Erroneous collection.
30	S. J. Hooker	Excess of duty on tin-plate (Milwaukee)	192.60		192.60	Error in invoice.
30	George Aubrey	Refund of duty on one suit of clothes (Suspension Bridge).	6.80		6.80	Free; personal effects.
30	Callendar, McAuslan & Troup	Excess of duty on linens (Providence)	230.65		230.65	Error in liquidation.
			659,263.77	191,332.22	850,595.99	

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EXHIBITS ACCOMPANYING STATEMENT OF REFUNDS FOR FISCAL YEAR ENDING JUNE 30, 1888.

EXHIBIT 1.—*Cotton table-covers, completed and ready for use, dutiable as "manufactures of cotton n. s. e. o. p. f."*

TREASURY DEPARTMENT, *March* 28, 1887.

SIR: The Department is in receipt of your letter of the 23d instant, transmitting the appeal (1521 *p*) of Messrs. Brown, Thomson & Co. from your decision assessing duty at the rate of 40 per cent. ad valorem on certain cotton table-covers imported by them, per *Germanic*, on the 9th instant, and returned by the appraiser at your port as "cotton damask," dutiable under the provision therefor in T. I., 325, the appellants, however, claiming the same to be dutiable only at the rate of 35 per cent. ad valorem, as "manufactures of cotton not specially enumerated or provided for."

It appears from an inspection of a sample that the articles in question consist of cotton table-covers ready and fit for use.

By Department's decision of October 28, 1885 (Synopsis 7186), certain portieres and table-covers made from a species of cotton cloth known as "chenille," being completed manufactures, and not being otherwise specially enumerated, were held to be dutiable under the provision in Schedule I, T. I., 324, for "all manufactures of cotton not specially enumerated or provided for."

Following the principle enunciated in this decision, the Department is of the opinion that the appeal in this case is well taken, and you are therefore hereby authorized to reliquidate the entry accordingly, and to take the necessary steps for refunding the duties exacted in excess.

* * * * * * *

Respectfully, yours,

C. S. FAIRCHILD,
Acting Secretary.

COLLECTOR OF CUSTOMS, *Middletown, Conn.*

EXHIBIT 2.—*Coverings for non-dutiable merchandise—Baskets and jars containing tea.*

TREASURY DEPARTMENT, *May* 18, 1887.

SIR: The Department is in receipt of your letter of the 22d ultimo, reporting on the appeals hereinafter mentioned from your decision assessing duty at the rate of 100 per cent. ad valorem on certain small baskets and earthenware jars containing tea, imported into your port on the dates and by the vessels named, which baskets and jars were claimed by the several appellants to be entitled to free entry as the ordinary coverings of the merchandise which they contained.

Upon inspection of the samples it appears that the baskets covered by these appeals are small baskets, with covers, made of bamboo, each containing about a pound of tea, and that the jars are common earthenware jars, covered with painted and decorated paper, each holding about 5 pounds of tea, and that you assessed duty at the rate of 100 per cent. ad valorem on both the baskets and the jars, under the proviso of section 7 of the act of March 3, 1883, inasmuch as they were returned by the appraiser as unusual commercial coverings for tea, and as you were of the opinion that they were intended for use otherwise than in the bona fide transportation of the goods to the United States.

The principal part of section 7, tariff act of March 3, 1883, relates exclusively to the coverings of dutiable goods, but the proviso may be construed to be general in its scope, and applicable to the coverings of both dutiable and free goods. It was so held by the Acting Secretary in Synopsis 8104. But the coverings are not liable to the penal duty of 100 per cent. imposed by the proviso unless it shall be found that they are of a material or form designed to evade duties thereon, or designed for use otherwise than in the bona fide transportation of goods to the United States. If these facts are not found

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to exist, the 100 per cent. duty can not be assessed, but it does not follow that the coverings would be entitled to free entry in such cases; for, as has been observed, the principal clause in section 7, which provides for the free entry of coverings, has no application to the coverings of non-dutiable goods, and there is no law providing that such coverings shall not be dutiable.

It does not satisfactorily appear in the present case that these baskets and jars are of a material or form designed to evade duties thereon, or for use otherwise than in the bona fide transportation of the goods to the United States. On the contrary, it seems that they are intended to be used as a covering for the goods which they contain while in transit, and to accompany such goods into the hands of the consumer.

It is also evident that they may, after having served this purpose, be used by the consumer for other purposes; but such use is merely incidental to their principal use, and is not of such a character as to bring them within the conditions of the proviso in section 7, subjecting them to a penal duty. They may, however, have a substantial commercial value independently of their use as coverings, and hence they are not entitled to free entry, although their contents are not dutiable.

The case not being within the proviso of section 7 of the act of March 3, 1883, the same rule should prevail as if that section had never been enacted, and the coverings are dutiable in the case of the baskets under paragraph 395, and in the case of the jars under paragraph 125 of the tariff act of 1883, in accordance with the rule laid down in the decision of the Acting Secretary of November 11, 1875. (Synopsis 2497.)

That decision has a direct application here, tea having been put on the free-list in 1872.

To the same effect are the decisions of the Acting Secretary of June 21, 1886 (Synopsis 7592), and of September 15, 1886 (7668 *o*), in the case of the appeal of W. H. Floyd & Son, not printed.

These views are not in conflict with the decision of the Acting Secretary of March 10, 1887 (Synopsis 8104). It there appeared very clearly and conclusively that the packages were of a material and form designed to evade duties thereon, and that they were also designed for use otherwise than in the bona fide transportation of the goods, and hence the assessment of the 100 per cent. duty was proper.

Under the proviso in section 7 this question is always one of intention on the part of the importer, and the duty imposed, being penal in its character, should not be exacted in balanced or doubtful cases.

It is not, however, to be inferred from what has been stated that all coverings of free goods are dutiable. If the covering is the usual one, and necessary for the transportation of the goods, and when once used for that purpose its value for other uses is substantially diminished or practically destroyed, it must follow the character of the contents as regards the assessment of duty.

The rule here laid down applies only to those cases where, after the removal of its contents, the covering is substantially unchanged in character and value, and may be readily adapted to other domestic or commercial uses.

* * * * * * *

It appears, upon an inspection of the protests, that the only claim therein made is that the baskets and jars are entitled to free entry.

The appellants, therefore, in these cases are not in a position where they can obtain a reliquidation of their entries under this decision.

Under the provision of law which requires the protestant to set forth in his protest, distinctly and specifically, the grounds of his objection, his protest in these cases would seem to be unavailing. It should have pointed out the provision or paragraph of the tariff act under which it was claimed that the articles should be classified, and under which they might be dutiable at a lower rate than that taxed by the collector.

The object of the protest is to call the attention of the collector to the precise error committed, in order that he may correct it before further proceedings have been had. For aught that appears in these cases, if the mind of the collector had been directed to the provision of the tariff act under which these articles were properly dutiable, the error committed would not have been persisted in, but would have been immediately corrected.

The appellants have insisted that the articles were entitled to free entry, and state this as the only ground of objection to the action of the customs officers.

This objection was untenable, and was properly overruled; and for this reason the decision of the collector in these cases must be affirmed.

Respectfully, yours,

I. H. MAYNARD,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York.*

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EXHIBIT 3.—*Stockings, caps, gloves, leggins, and similar articles made on frames.*

TREASURY DEPARTMENT, *May* 26, 1882.

The following decision of the Supreme Court of the United States, in the case of Victor *et al.* against C. A. Arthur, collector of the port of New York, is published for the information of customs officers and others concerned, the court having declined to hear a reargument of the case:

"The question in this case is whether stockings of worsted or worsted and cotton, made on frames, and worn by men, women, and children, imported after the Revised Statutes went into effect, June 22, 1874, are dutiable as knit goods, under Schedule L, class 3, sec. 2504, or as stockings under Schedule M. The two provisions under which the parties make their respective claims are as follows:

"*Sched. L.*—'Flannels, blankets, hats of wool, knit goods, balmorals, woolen and worsted yarns, and all manufactures of every description composed wholly or in part of worsted, the hair of the alpaca, goat, or other like animals, except such as are composed in part of wool, not otherwise provided for, valued at not exceeding forty cents per pound: twenty cents per pound; valued at above forty cents per pound and not exceeding sixty cents per pound: thirty cents per pound; valued at above sixty cents per pound and not exceeding eighty cents per pound: forty cents per pound; valued at above eighty cents per pound: fifty cents per pound; and, in addition thereto, upon all of the above-named articles, thirty-five per centum ad valorem.'

"*Sched. M.*—'Clothing, ready made, and wearing apparel of every description, of whatever material composed, except wool, silk, and linen, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, not otherwise provided for, caps, gloves, leggins, mitts, socks, stockings, wove shirts, and drawers, and all similar articles made on frames, of whatever material composed, except silk and linen, worn by men, women, or children, and not otherwise provided for, articles worn by men, women, or children, of whatever material composed, except silk and linen, made up or made wholly or in part by hand, not otherwise provided for: thirty-five per centum ad valorem.'

"In U. S. *vs.* Bowen, 100 U. S., 513, we held that the Revised Statutes must be treated as a legislative declaration of what the statute law of the United States was on the first of December, 1873, and that when the meaning was plain the courts could not look to the original statutes to see if Congress had erred in the revision. That could only be done when it was necessary to construe doubtful language. We applied this rule in Arthur *vs.* Dodge, 101 U. S., 36, to the construction of the revision of the tariff laws.

"It is also well settled that when Congress has designated an article by its specific name and imposed a duty on it by such name, general terms in a later act or other parts of the same act, although sufficiently broad to comprehend such article, are not applicable to it. (Movius *vs.* Arthur, 95 U. S., 144; Arthur *vs.* Leary, 96 U. S., 112.)

"It is conceded that stockings made on frames have been dutiable *eo nomine* since 1842 and by four different statutes; 5 Stat., 549, chap. 270, sec. 1, subdivisions seven and nine; 9 Stat., 44, chap. 74, sec. 11, Sched. C; 12 Stat., 194, chap. 68, sec. 22; *Id.*, 556, chap. 163, sec. 2. Now, when we find, as we do in Schedule M of section 2504, 'stockings * * * made on frames, of whatever material composed, except silk and linen, worn by men, women, or children,' it seems to us clear beyond question that goods coming within that specific description are dutiable in the way thus provided, rather than as 'knit goods * * * composed wholly or in part of worsted.' It may be true, as suggested, that if there had been no revision and we had been required to construe the statutes as they stood before December 1, 1873, a different conclusion might have been reached. We have not deemed it necessary to institute such an inquiry, for it would be contrary to all the rules of construction to say that where in one part of a section of a statute it was provided that 'stockings made on frames, of whatever material composed, except silk or linen,' should pay duties at a certain rate, it was not *plain* such articles were not in any just sense 'otherwise provided for' in a preceding clause of the same section fixing the duties to be paid on 'knit goods composed wholly or in part of worsted.' The judgment below was before U. S. *vs.* Bowen, supra, was decided here.

"The judgment is reversed and a *venire de novo* awarded."

Under the ruling of the Supreme Court in this case, caps, gloves, leggins, mitts, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, except silk or linen, worn by men, women, or children, and not otherwise provided for, will be classified for duty at the rate of 35 per cent. ad valorem.

Where duties have been exacted on the class of goods referred to in excess of the rate of 35 per cent. ad valorem, and the provisions of section 2931 have been complied with, certified statements will be forwarded for refund of the excess of duty so exacted.

Where suits have been instituted for the recovery of the excess, you will require a cer-

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tificate of their discontinuance and include in the certified statement the proper interest and accrued costs.

These instructions will be treated as applying only to cases in which the duties were exacted under the provisions of the Revised Statutes, and not to cases in which duties were assessed under the laws in force prior to the passage of said statutes, nor as affecting the rates of duty to be exacted on articles named in Schedule L, but not specifically named in Schedule M or other portions of the tariff.

Very respectfully,

CHAS. J. FOLGER,
Secretary.

COLLECTORS AND OTHER OFFICERS OF THE CUSTOMS.

EXHIBIT 4.—*Saddlery and saddlery-hardware includes saddle-nails, but not saddler's tools.*

TREASURY DEPARTMENT, *June* 21, 1887.

SIR: The Department is in receipt of your letter of the 21st ultimo, submitting the appeal (2599 *p*) of Mr. J. H. Fenton from your assessment of duty at the rate of 45 per cent. ad valorem on certain saddlery-nails and tools imported by them, entry No. 1421, March 5, 1887.

The goods in question consist of "saddle-nails," "steeple-chase nails," "brace-nails," and of certain tools designated as "pricking-irons," "pricking-wheels," and "saddlery-hammers," all of which were classified as "manufactures of iron," under paragraph 216, act of March 3, 1883, and the appellant claims that they are dutiable at the rate of 35 per cent. ad valorem, under the provision in paragraph 415 of said act for "saddlery, coach, and harness hardware, silver-plated, brass, brass-plated, or covered, common, tinned, burnished, or japanned.

The appraiser reports that, as the articles are suitable for no other use than in connection with saddlery, he is of opinion that the claim of the appellant is well founded.

The term "saddlery" as used in said provision of law appearing to be of doubtful construction, the question of its proper meaning has been submitted to the Solicitor of the Treasury, who, under date of the 18th instant, states that in his opinion it should be construed not as an adjective, but as a substantive, including saddles and other articles of horse-gear made by a saddler, and materials for making saddles, such as wood, leather, hardware, etc.

In this opinion the Department concurs, and under this definition the nails are included, and the tools are excluded from classification as "saddlery."

You are therefore authorized to readjust so much of the entry as relates to the nails at the rate of 35 per cent. ad valorem, and to take measures for refunding the excess of duty.

The tools were properly dutiable at the rate of 45 per cent. ad valorem as manufactures of iron, under T. I., new, 216, and your assessment of duty thereon is hereby affirmed.

Respectfully, yours,

I. H. MAYNARD,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *Chicago, Ill.*

EXHIBIT 5.—*Photographic paper, albumenized, dutiable as "manufacture of paper," etc.; roll paper, not sensitized, dutiable as "paper n. o. p. f."*

TREASURY DEPARTMENT, *April* 9, 1887.

SIR: I transmit herewith copy of an opinion of the Attorney-General in the matter of the classification of so-called photographic paper, which is classified at your port as paper not otherwise enumerated or provided for in T. I., 392, but which has been claimed to be dutiable under the provision in Schedule M for printing paper, or under the other provision in the same schedule for manufactures of paper not specially enumerated or provided for.

The question has recently been the subject of a hearing in the United States circuit court for the southern district of New York, in the trial of the cases of Gennert *vs.* Robertson and The Scoville Manufacturing Company *vs.* Robertson, the former of which was brought under the old tariff, and resulted in a verdict for the defendant, while the latter, brought under the new tariff, resulted in a verdict for the plaintiffs.

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According to the opinion of the Attorney-General, the processes of sensitizing and albumenizing should, under the finding of the court in these cases, be considered as a definite and separate operation from that used in the manufacture of paper, and sufficient to place the completed article of sensitized or albumenized paper within the purview of the provisions for *manufactures of which paper is a component material.*

The Department concurs in this view, and you are authorized to reliquidate the entry in the case of The Scoville Manufacturing Company *vs.* Robertson in accordance with the finding of the court in said case, and to take the necessary steps for the settlement of the judgment as soon as it shall be entered of record.

You will also take the necessary steps for the settlement, on the same basis, of any suits pending at your port involving the classification under the tariff act of March 3, 1883, of albumenized paper, and cause the practice in assessing duty on future importations of such merchandise to conform to said decision.

While no appeal is taken from the finding of the court in this case as to the rolled paper also subject of suit, the decision of the Department to pay the full amount of the judgment must not be considered as affecting the practice heretofore existing as to the classification of that class of so-called photographic paper, which should continue to be classified, as heretofore, at the rate provided for paper not specially enumerated or provided for (see Synopsis 6530); and the United States attorney will be requested to prepare for trial at an early date another case involving the question of the dutiable character of such rolled paper.

Respectfully, yours,

I H. MAYNARD.
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT 6.—*Embroideries—Duty on.*

TREASURY DEPARTMENT, *August* 29, 1878.

SIR: The Department duly received the letter of your predecessor, dated the 29th of June last, upon the application of Messrs. Hartley & Coleman for the discontinuance of suits (and consequent refund of duty claimed to have been paid in excess), under the decision of the United States Supreme Court, in the case of Homer against Arthur, on the following classes of goods: Linen embroidered handkerchiefs, linen embroidered shirt-fronts, patterns of cotton or linen canvas embroidered with beads, patterns of cotton or linen embroidered with worsted.

The questions as to the rates of duty on the two classes of goods last named were disposed of by Department's decision of the 26th instant, on the appeal of B. Ulmann & Co.

In regard to linen embroidered shirt-fronts, I have to state that when not embroidered these articles are classified for duty under the general provision for manufactures of flax, not otherwise provided for.

Under the decision in Homer against Arthur, if they are embroidered to a sufficient extent to be recognized commercially as embroideries, they would be subject to the duty provided for embroideries, under Schedule M.

Certified statements will therefore be forwarded for a refund of duties exacted in excess on this class of goods, where the requirements of law have been fully complied with. The remaining class of goods is linen embroidered handkerchiefs. In regard to handkerchiefs, three subdivisions may be made. *First.* Handkerchiefs hemmed and ready for use, not embroidered, which are bought and sold by the dozen. As to this class you express the opinion that as they are not bought and sold by the yard, and do not contain a yard, they are not subject to the special provision for handkerchiefs in Schedule C, but should be specified as manufactures of flax not otherwise provided for.

In the decision of the Department of December 4, 1875, it was held that cotton handkerchiefs, made up and ready for use, were not subject to duty, under the countable clauses in Schedule A, but were liable to duty under the provisions of Schedule M, for articles worn by men, women, or children, of whatever material composed, except silk and linen, made up, or made wholly or in part, by hand, not otherwise provided for. This decision, however, seems in direct opposition to that of the United States circuit court, in the case of Richardson *et al.* against Lawrence (1 Blatchford Circuit Court Reports, 501), where it was held that handkerchiefs could not be considered as articles worn, but were subject to duty under the tariff act of August 30, 1842, as manufactures of flax. This class of goods, the Department therefore holds, is subject to duty under Schedule C at 40 per cent. ad valorem.

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The *second* subdivision is for handkershiefs made up and ready for use, which may be embroidered. The question of their classification, as between embroideries and manufactures of flax not otherwise provided for, rests upon the principle that was laid down in the case of Homer against Arthur, and if embroidered to a sufficient extent to be recognized commercially as embroideries, that classification would prevail as against that of manufactures of flax.

The *third* subdivision is for handkerchiefs in the piece, embroidered. The designation of handkerchiefs in Schedule C is considered as a more specific one than that for embroideries in Schedule M. It is therefore held that such goods, whether embroidered or not, are subject to the duty imposed by Schedule C for handkerchiefs.

Referring to the decision of December 4, 1875, on cotton handkerchiefs ready for use, I have to state that the rate of duty thereby imposed was 35 per cent. ad valorem. This rate of duty will still be collected on that class of goods, they being regarded as manufactures of cotton not otherwise provided for.

You will cause your action to conform hereto.

Very respectfully,

JOHN B. HAWLEY,
Acting Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT 7.—*Sheep-shears, duty on.*

TREASURY DEPARTMENT, *July* 12, 1887.

SIR: The Department is in receipt of your letter of the 24th ultimo, in which you report concerning the recent trial in the United States circuit court for the eastern district of Missouri of the case of the Simmons Hardware Company against R. D. Lancaster, surveyor of customs, which resulted in favor of the plaintiffs.

It appears that the question involved in the case is as to whether certain sheep-shears imported by the plaintiffs in 1886 were dutiable at the rate of 45 per cent. ad valorem, as manufactures of steel, under Schedule C, par. 216, as classified by the defendant, or at the rate of 35 per cent. ad valorem, under the further provision in the same schedule (par. 197) for "cutlery not specially enumerated or provided for in this act," as claimed by the plaintiffs.

The decision in this case is in accordance with the recent ruling of the court in the case of Kochs against Seeberger, which is the subject of Department's decision of April 14, 1887 (Synopsis 8178), when the Department, by the advice of the United States Attorney-General, held that certain hair-clippers were liable to the rate of duty prescribed in said schedule for "cutlery."

You are therefore instructed, upon due entry of judgment in the said case, to take the necessary steps for its settlement and to forward the usual certified statement for the consideration of the Department. You will also apply these instructions to other similar suits where the requirements of law as to protest, appeal, etc., have been fully complied with.

Subsequent importations of such merchandise will be classified in accordance with this decision, and the previous ruling of a different tenor of March 26, 1869 (Synopsis 368), is modified accordingly.

Respectfully yours,

I. H. MAYNARD,
Assistant Secretary.

SURVEYOR OF CUSTOMS, *Saint Louis Mo.*

EXHIBIT 8.—*Scrap iron and steel, boiler punchings, rod and beam clippings, and steel crop-ends; synopses* 6544 *and* 7359 *reserved.*

TREASURY DEPARTMENT, *February* 14, 1887.

SIR: The Department is in receipt of a copy of the decision of the United States Supreme Court in the case of Barthold Schlesinger and Sebastian Schlesinger (Naylor & Co.) *vs.* The United States, which involved the question, under the old tariff acts, as to the rate of duty on punchings and clippings of wrought-iron boiler-plates and wrought sheet-iron left after the process of the manufacture of the boiler-plates into boilers was completed, and on the ends of bridge-rods and beams of wrought iron cut off to bring the rods and beams to the required lengths, and to remove imperfections,

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The punchings, clippings, and ends were waste iron, incapable of being further used in that condition, and fit only for remanufacture.

The importers claimed that this waste or refuse iron was dutiable at the rate of $8 per ton, under the provision for "wrought scrap-iron of every description" in the Revised Statutes (T. I., old, 114), while the collector held it was excluded from this classification by the provision in said paragraph that "nothing shall be deemed scrap-iron except waste or refuse iron that has been in actual use, and is fit only to be remanufactured," because it had not been "in actual use."

The only actual use to which the iron had been subjected was in the making of boilers from the plates out of which it had been cut in the process of manufacture, and in the building of bridges from the rods and beams that had been cut to adapt them to their places.

The court held that the iron in question had been "in actual use" within the meaning of the statute; that although the pieces had never been used in the boilers or in the bridges, they had been used in making those structures, and thus had accomplished the purpose for which they were originally manufactured, and that this use has been actual, not colorable only.

With this case was considered the case of the same parties *vs.* Alanson W. Beard, collector of customs, which involved the same question, and the court reversed the judgment of the lower court in each case, and remanded the causes, with instructions to enter judgment in favor of the importers in the suit against the collector, and against the United States in the suit against the importers.

The provision in the old tariff act (under which the importations were denied classification as "scrap-iron") is substantially reproduced in paragraph 145, act of March 3, 1883, which, after specifying the rate of duty on "wrought and cast scrap-iron and scrap-steel," provides that "nothing shall be deemed scrap-iron or scrap-steel except waste or refuse iron or steel that has been in actual use and is fit only to be remanufactured."

The rule laid down in this decision of the court will therefore be applied to all future importations, and to all unliquidated entries of iron of this character, and also to all entries where the requirements of section 2931, Revised Statutes, have been fully complied with.

Steel crop-ends, which consist of the ends of railroad iron cut off in the process of manufacturing the rails, also come within the scope of said decision, if imported after the act of March 3, 1883, went into effect, and are entitled to entry as "scrap-steel."

Respectfully, yours,

C. S. FAIRCHILD,
Acting Secretary.

COLLECTOR OF CUSTOMS, *Boston, Mass.*

EXHIBIT 9.—*Type-metal, certain so-called antimonial lead dutiable as.*

TREASURY DEPARTMENT, *March* 31, 1887.

SIR: The Department duly received your letter of the 7th instant, transmitting the appeal (9438 *o*) of Mr. G. L. Douglas from your assessment of duty at the rate of 2 cents per pound on certain so-called antimonial lead imported, per *W. A. Scholten*, September 4, 1886, and returned by the appraiser at your port as lead in pigs, dutiable under the provisions of T. I., 189.

From the report of the appraiser, dated November 26, and received with your letter as aforesaid, it appears that a sample of the merchandise in question was submitted for chemical test to the United States laboratory connected with your office, and that an official report of the chemical analysis of the article showed it to be composed as follows:

Lead	90.25 per cent.
Antimony	9.00 per cent.
Tin	0.21 per cent.
Arsenic	Traces.
Copper	0.50 per cent.

The claim of the appellant appears to be that the article in its present condition is entitled to classification as type-metal, at the rate of 20 per cent. ad valorem, under the provisions of T. I., 213.

Numerous certificates and statements are submitted from type-founders, smelting-works, lead-works, type-manufacturers, and others, all going to show that an article containing the percentage of antimony above mentioned is unfit for any of the ordinary

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purposes to which pig-lead is applied, but is only suitable for use as a low grade of type-metal.

Samples of the merchandise were transmitted to the Public Printer and the Chief of the United States Bureau of Engraving and Printing, for submission to the experts of their departments, and were returned in due course with statements as follows: From the Public Printer, that the samples had been duly tested and compared with other type-metal, and that it appeared to be composed of lead, tin, and antimony in proportions that compose electrotype-metal; from the Chief of the Bureau of Engraving and Printing, that the sample was submitted to the employés of that bureau having knowledge in such matters, who reported that it contained antimony and lead, and that it was therefore a type-metal.

It would appear that there is no well-defined standard for type-metals, inasmuch as the various grades of types and type-plates in the manufacture of which type-metal is used require different proportions of antimony, lead, etc., and that the various manufacturers of type-metal have private formulas for their several grades of manufactures, which are said to differ widely from each other in the proportionate amounts of the several component materials which they contain.

Thus, according to some of the reports received, certain grades of type-metal contain as high as 25 per cent. of antimony, while others contain only 14 per cent., and stereotype-metal and electrotype-metal, according to the same reports, contain only 13 per cent. and 5 per cent., respectively.

The Department can not assume that it was the intention of the framers of the tariff act to restrict the application of paragraph 213 to only the better class of type-metal, or to debar therefrom electrotype-metal and stereotype-metal; on the contrary, it is of the opinion that whatever comes within the commercial designation of type-metal, whether for the higher or lower grades of work produced by type-founders, is entitled to the benefit of said paragraph.

Reference has been made to Department's decisions of November 8, 1877 (Synopsis 3407), and March 7, 1885 (Synopsis 6786). In the former case the claim of the appellants was not that the article was dutiable as type-metal, but as metal unmanufactured, which claim was properly overruled. In the latter case it will be perceived that the article the subject of that decision contained only .686 per cent. of antimony, which was not sufficient to incapacitate it for many of the uses to which pig-lead is applied, and that in the condition imported it was not fit for use as type-metal.

A further report received from the appraiser at your port, with your letter of the 1st instant, shows samples of this importation as having been found by chemical analysis to contain 8, 7, and 14 per cent., respectively, of antimony, with a statement from the examining chemist that the proportion of antimony contained is too large to permit of their use in their present state of manufacture as lead pipe, shot, etc.; also that it is doubtful whether the antimony in these alloys could be with economy removed.

Under all the circumstances, and after careful consideration of all the evidence submitted, the Department is of the opinion that the article in question falls within the commercial designation of type-metal, or at least that as it is unserviceable for other purposes, and can be utilized as electrotype-metal, the importers are entitled to the benefit of the doubt.

You are therefore authorized to reliquidate the entry at the rate provided in T. I., 213, for type-metal, and to take measures for refunding the excess of duty exacted.

Respectfully, yours,

C. S. FAIRCHILD,
Acting Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT 10.—*Colors and paints—umbers, ochers, and siennas in tubes for artists' use, not dutiable as.*

TREASURY DEPARTMENT, *September* 2, 1887.

SIR: The Department is in receipt, by reference from the Solicitor of the Treasury, of a report of W. G. Ewing, esq., United States attorney for the northern district of Illinois at the recent trial in the circuit court for said district of the cases of Thayer *vs.* Seeberger, Nos. 20596, 20417, 20500; Abbott *vs.* Seeberger, No. 20594; and Reynolds *vs.* Seeberger, No. 20595, in which judgment was rendered in favor of the plaintiffs.

The question involved in these suits is whether certain so-called umbers, ochers, and siennas in tubes ready for painters' use were dutiable at the rate of 25 per cent. ad valorem, under the provision in Schedule A, T. I., 87, for "colors and paints * * * ground with water or oil," as classified by the defendant (collector), or at the rate of 1½

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cents per pound, under the further provision in said schedule, T. I., 89, for "ocher and ochery earths, umber and umber earths, and sienna and sienna earths * * * when ground in oil," as claimed by the plaintiffs.

The United States attorney reports that he is of opinion that the suits should not be further litigated, and the Attorney-General, to whom the matter was referred under the act of March 3, 1875, certifies that no appeal or writ of error will be taken by the United States.

The Department therefore acquiesces in the said decisions, and you are accordingly instructed to take the necessary steps for the settlement of the judgments in the said suits as soon as they may be entered of record, and to forward the usual certified statements for the consideration of the Department.

You will also forward certified statements for the settlement of all similar suits now pending at your port, where the requirements of law as to protest, appeal, institution of suits, etc., have been complied with.

Department's decisions of October 13, 1883 (Synopsis 5951), and February 9, 1887 (Synopsis 8039), will be considered as rescinded, and future importations of such merchandise will be classified accordingly.

Respectfully, yours,

I. H. MAYNARD,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *Chicago, Ill.*

EXHIBIT 11.—*Iron castings for ice-machines—Synopsis 6829 reversed.*

TREASURY DEPARTMENT, *February* 12, 1887.

SIR: Referring to your letter of the 31st ultimo, in relation to the recent trial at your port of the suit of The Winklemeyer Brewing Company *vs.* Charles M. Whitney, late surveyor of customs, which involved the question as to the proper classification under the tariff act of certain plates of cast-iron, which, when put together, constituted an ice-machine, you are informed that the Department is now in receipt of a communication, dated the 2d instant, from the United States attorney for the eastern district of Missouri, in which he reports the proceedings of the said trial.

He reports that, although certain evidence was produced on the trial to show that the said iron plates had been somewhat bored, polished, finished, etc., in order to be fitted for use in the construction of the said ice-machine, yet that the court was of opinion that the weight of evidence sustained the claim of the plaintiffs; that the said pieces of iron were commercially known as iron castings, and were dutiable at the rate of 1½ cents per pound, under the provision in Schedule C (T. I., new, 157) for "castings of iron not specially enumerated or provided for" (and not at the rate of 45 per cent. ad valorem, as assessed by the defendant under the last paragraph of said schedule, for "manufactures, articles, or wares, * * * composed wholly or in part of iron"), and thereupon found for the plaintiffs.

The case seems to be similar in all substantial respects to the case of Wolff *vs.* Spalding, tried in the year 1885 in the circuit court for the northern district of Illinois (see 26 Federal Reports, p. 609), wherein, as in the present case, the articles were decided to be dutiable as castings of iron, thus negativing the claim of the Government that they were manufactures of that material.

In the result of the trial of the case last mentioned the Department, under date of June 29, 1886, and by the advice of the United States Attorney-General, acquiesced and directed the settlement and payment of the judgment, which has since been done.

As the question involved is mainly one of fact, the same course may be pursued by you in the present case, and you are therefore instructed, upon due entry of judgment upon the records of the court, to forward the usual certified statement for its settlement and payment.

Respectfully, yours,

C. S. FAIRCHILD,
Assistant Secretary.

SURVEYOR OF CUSTOMS, *Saint Louis, Mo.*

EXHIBIT 12.—*Shells, manufactures of.*

TREASURY DEPARTMENT, *May* 19, 1887.

SIR: The Department is in receipt of the decisions of the United States Supreme Court in the cases (No. 242) of John F. Hartranft, collector of customs, against John H. Weig-

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mann *et al.*, and (No. 243) John F. Hartranft, collector of customs, against Anton Winters, which decisions are in favor of the defendants (plaintiffs in court below).

The question involved in these suits was as to the classification under the tariff acts in force prior to July 1, 1883, of certain shells imported into your port by the defendants in the years 1881 and 1882, the plaintiff (collector) having classified such merchandise as manufactures of shells (under T. I., old, 499) and exacted duty thereon at the rate of 35 per cent. ad valorem, while the defendants (importers) claim such merchandise to be exempt from duty under the provision in the free-list (T. I., old, 834) for "shells of every description not manufactured."

The merchandise, as the evidence presented on the trials in the court below shows, consisted of ornamental shells, which had been cleaned and prepared with acids, first, by having the epidermis taken off, and then by being ground and polished, some of them exhibiting engraved surfaces, the engraving being effected also by means of acids.

The decision of the court below was to the effect that shells which had undergone the process mentioned did not constitute manufactures of shells within the meaning of the statute, and that, in order to constitute the merchandise liable to duty as a manufacture of shell, something more must be done than simply to remove or change the outer surface, either by acids or mechanical means, and that, "while the shell retained its general form and character, it could not be classified as a manufacture."

The United States Supreme Court now affirms the decision of the court below, and holds that the shells in question "were not manufactured, and were not manufactures of shells within the sense of the statute imposing a duty of 35 per cent. upon such manufactures, but were shells not manufactured, and fell under that designation in the free-list. They were still shells. They had not been manufactured into a new and different article, having a distinctive name, character, or use from that of a shell. The application of labor to an article, either by hand or by mechanism, does not make the article necessarily a manufactured article within the meaning of that term as used in the tariff laws."

In view of such decision, you are instructed to take the necessary steps for the settlement of the judgments in the said suits as soon as they shall be entered of record, and to forward the usual certified statements for the consideration of the Department. You will also take the necessary steps for the settlement of any other similar suits now pending at your port, where the issue involved is the same, and where the requirements of law as to protest, appeal, institution of suit, etc., have been duly observed.

This decision will also be applied to current importations of such merchandise under the existing tariff act, the Department being of the opinion that the provision in Schedule N., T. I., new, 486, for "shells, whole, or parts of, manufactured, of every description, not specially enumerated or provided for in this act," is substantially a repetition of the provision for "shells, manufactures of," contained in the old tariff act.

It is understood that the said suits embrace the importations covered by the appeals (1838 *h*) of John H. Wiegmann & Son, and (2099 *h*) of Anton Winters, which were transmitted to the Department from your port on the 27th and 28th of July, 1882, respectively.

Respectfully yours,

I. H. MAYNARD,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *Philadelphia, Pa.*

EXHIBIT 13.—*White metal in leaf—dutiable at the rate provided for "Dutch or bronze metal in leaf."*

TREASURY DEPARTMENT, *October* 15, 1887.

SIR: The Department is in receipt of your letter of the 30th ultimo, submitting the appeal (5800 *p*) of Mr. E. Arnstein from your assessment of duty at the rate of 45 per cent. ad valorem on certain white-metal in leaf imported by him at your port, entry No. 4254, July 6, 1887, which is claimed to be dutiable at the rate of 10 per cent. ad valorem.

In regard thereto, I have to inform you that under date of September 6, 1880, the Department decided that white-metal in leaf was entitled to entry as "Dutch-metal in leaf." The claim of the importer is therefore sustained, and you are authorized to readjust the entry at the rate of 10 per cent. ad valorem, under T. I., 198, and to take measures for refunding the excess of duty.

Respectfully yours,

I. H. MAYNARD,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *Chicago, Ill.*

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EXHIBIT 14.—*Molding-sand; Synopsis 7683 modified.*

TREASURY DEPARTMENT, *November* 22, 1887.

SIR: The Department is in receipt of your letter of the 16th instant, further reporting on the appeal (6787 *p*) of Messrs. Welton & Allison from your decision assessing duty at the rate of 10 per cent. ad valorem upon certain molding-sand imported into your port and covered by their entries dated the 25th and 31st ultimo and the 1st instant, respectively, which merchandise the appellants claim to be exempt from duty.

It now appears from your report and that of the appraiser that the said molding-sand is the crude sand referred to in Department's decision of the 29th ultimo, and therein held to be exempt from duty, under the provision in the free-list (T. I., 638) for "crude minerals, not advanced in value or condition," etc.

Such being the case, the Department holds that the appeal is well taken, and that the merchandise is exempt from duty.

You may therefore reliquidate the entry and take the necessary steps for refunding the duties erroneously exacted.

Previous decisions of a different tenor, which were based upon erroneous statements of facts, are hereby modified accordingly.

Respectfully yours,

I. H. MAYNARD,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *Detroit, Mich.*

EXHIBIT 15.—*Ginger-ale in bottles.*

TREASURY DEPARTMENT, *October* 17, 1887.

SIR: The Department is in receipt of a letter, dated the 5th instant, from the United States attorney for the eastern district of Pennsylvania, in which he reports the trial of the cases, No. 34, of Robert G. Lelar *et al.* against Hartranft, late collector, and No. 65, of the same plaintiff, against Cadwalader, collector, which resulted in verdicts in favor of the plaintiffs.

These actions were brought for the recovery of duties alleged by the plaintiffs to have been exacted by the defendants (collectors) upon imported bottles containing ginger-ale, it being claimed that the value of the bottles was included in the appraised value of the ginger-ale for the purpose of assessment of duty, and that under the rule laid down by the United States Supreme Court in the Oberteuffer case and the provision in Schedule H (T. I., 317), which prescribes that "no separate or additional duty shall be collected on bottles or jugs" containing ginger-ale or beer, the assessment was illegal.

It was proved on the trials that the invoice value was stated as follows: Ginger-ale, 1*s.* 10½*d.* per dozen, less discount and bottles, 1*s.* per dozen, with certain charges added, and that on appraisement the appraised value was returned at a sum equivalent to the combined value of the ale and the bottles, less the discount and charges.

The United States attorney reports that the court expressed the opinion that the proofs indicated that the appraisement was made up by adding the value of the bottles to the value of the ale, and charged the jury that duties were illegally levied on the bottles, and directed verdicts for the plaintiffs.

The United States attorney advises acquiescence in the verdicts, and the United States Attorney-General certifies, under the provisions of the act of March 3, 1875 (18 Stat., p. 469), that no writ of error or appeal will be taken by the United States.

The Department concurs in such views, and therefore directs you, upon due entry of judgments in the suits, to forward certified statements for their settlement and payment. You are also instructed to take the same course upon the discontinuance of any other similar suits now pending at your port where the requirements of law, as to protest, appeal, institution of suit, etc., have been fully complied with.

On future importations of ginger-ale in bottles the appraiser should be instructed in making his return to clearly show that his appraisement covers only the value of the contents of the bottles—that is, the value of the ginger-ale *per se* in a bottled condition, and thus remove all doubts as to his meaning.

Department's ruling of September 28, 1886 (Synopsis 7779), will be considered as modified in accordance with these views.

Respectfully, yours,

I. H. MAYNARD,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *Philadelphia, Pa.*

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EXHIBIT 16.—*Lilies of the valley, duty on.*

TREASURY DEPARTMEMT, *February* 14, 1880.

SIR: The Department is in receipt of your letter of the 10th of December last, submitting the appeal (4621 *f*) of August Roelker & Sons from your assessment of duty at the rate of 30 per cent. ad valorem on certain "lilies of the valley" imported by them per steamer *Westphalia*, November 12, 1879.

Duties were assessed at the rate before mentioned, in conformity with Decision No. 2761, of April 13, 1876, which held that "lilies of the valley" were to be classed among bulbous roots, upon which Schedule M imposes a duty of 30 per cent. ad valorem. There is a provision in the same schedule for plants not otherwise provided for at a duty of 20 per cent ad valorem, and the appellants claim that "lilies of the valley" are not bulbous roots, and are not so recognized by botanists, and in support of this claim they cite authorities. The subject-matter was referred to the Commissioner of Agriculture, and he states as follows: "Your inquiry, 'whether the lily of the valley belongs to the class known as bulbous roots,' has been submitted to the botanist of the Department, whose decision is, that the true lily of the valley is not bulbous-rooted, but has a running-root stock, and can not, therefore, be classed among bulbous roots."

The question involved is one of fact, and the opinion of the botanist of the Agricultural Department is considered high authority.

Upon these facts the Department holds that if the importation in question consists of the true "lily of the valley," it should not be regarded as bulbs, but as plants, subject to a duty of 20 per cent ad valorem. You will require a further report from the appraiser as to whether the articles embraced in the appeal are the true "lilies of the valley;" and if it shall so appear, you will readjust the entry at a duty of 20 per cent. ad valorem.

Very respectfully,

By order:

H. F. FRENCH,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT 17.—*Chains, surveyors' chains dutiable as.*

TREASURY DEPARTMENT, *March* 20, 1888.

SIR: The Department is in receipt of your letter of the 20th ultimo, submitting the appeal (3969 *r*) of Mr. L. Manasse from your assessment of duty at the rate of 45 per cent. ad valorem on certain land or surveyors' chains imported by them at your port, entry No. 7247, October 19, 1887.

The articles in question, it appears, are instruments used by surveyors in the measurement of land, and consists of pieces of steel-wire rod, with eyes at regular intervals, and with a handle at each end.

The articles are in fact and are commercially designated as "chains," and the Department therefore decides that, although they are not the ordinary chains of commerce, the claim of the importer that they are entitled to entry under the provision in T. I., 171, for "chain or chains *of all kinds*, made of iron or steel," is well founded, it being understood that the chains are made of iron or steel.

You are therefore authorized to readjust the entry accordingly, and to take steps for refunding the excess of duty.

Respectfully, yours,

I. H. MAYNARD,
Acting Secretary.

COLLECTOR OF CUSTOMS, *Chicago, Ill.*

EXHIBIT 18.—*Tin cans containing lobsters free.*

TREASURY DEPARTMENT, *March* 30, 1888.

SIR: The Department is in receipt, through the Solicitor of the Treasury, of copies of the rescript of, and the exceptions taken to, the decision of the court in the case of Russell *et al.* against Saltonstall, collector of customs, which was brought for the recovery of the duties exacted under the provisions of section 4 of the act of February 8, 1875, upon certain tin cans containing lobsters, which articles (the lobsters) are free of duty under the provisions of the existing tariff act (T. I., 783) for "shrimps, or other shell-fish."

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It appears that the decision of the court was in favor of the plaintiffs, the court holding "that the proviso in the act of February 8, 1875, * * * which levied a duty of 1½ cents on each can or package made of tin or other material, containing fish of any kind, does not permit the exaction of this duty in the present case, because the act expressly limits the importation to those which are admitted 'free of duty under any existing law or treaty,' and it can not be said that this importation comes within this description," the present tariff act not being in existence at that time.

The Solicitor, in forwarding the documents, expresses the opinion that he does not think the case should be further litigated; and upon submitting the matter to the United States Attorney-General, that officer, under and in pursuance of section 1 of the act of March 3, 1875, certifies that no appeal or writ of error will be taken by the United States in said suit.

The Department, in view of the premises, acquiesces in the decision of the court, and you are therefore hereby instructed, upon due entry of judgment in the case, to take the necessary steps for its settlement and payment, and to forward the usual certified statement for the consideration of the Department.

You will also apply this decision to any other similar suits now pending at your port and to future importations of tin cans containing fish which may be free of duty under any law or treaty which did not exist at the time of the passage of the act of February 8, 1875.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

COLLECTOR OF CUSTOMS, *Boston, Mass.*

EXHIBIT 19.—*Bituminous coal, quantity of volatile combustible matter in.*

TREASURY DEPARTMENT, *March* 16, 1888.

SIR: Referring to the Department's letter to you of the 14th ultimo, relative to the appeal (891 *r*) of Messrs. J. Moller & Co. from your decision assessing duty on certain two lots of coal imported by them, per steamer *Marchioness*, from Swansea, Wales, December 2, 1887, I have to state that, upon an analysis of the samples submitted by you with said appeal, their composition was found to be as follows:

Composition.	Sample No. 1 (Brookside anthracite).	Sample No. 2 (Welsh anthracite).
	Per cent.	*Per cent.*
Moisture	0.47	0.06
Volatile combustible matter	9.34	9.81
Fixed carbon	83.52	89.35
Ash	6.67	0.78
	100.00	100.00

The United States appraiser at New York, in a report dated February 10, 1888 (1656 *r*), relative to the proper classification of coal containing volatile combustible matter, states that bituminous coal does not necessarily contain bitumen; that the quantity of volatile combustible matter contained in true bituminous coal usually reaches or exceeds 20 per cent.

Upon an examination of a sample of certain coal classified as bituminous coal at the port of San Diego, Cal., the appraiser at New York found it to be unfit for the purposes for which bituminous coal is used, notwithstanding the fact that it contained 14.60 per cent. of volatile combustible matter, and he expresses the opinion that such coal should be classified as an anthracite coal.

As the Department's decision of the 14th ultimo, affirming your assessment of duty upon the coal covered by the above-specified appeal, was based on an opinion of the United States general appraiser at Baltimore, which appears to have been rendered after a superficial examination of the samples without analysis, and as the above-cited result of an analysis made at New York shows a percentage of volatile combustible matter considerably below the percentage suggested by the appraiser at New York as the distinguishing mark of bituminous coal, the Department is now of the opinion that said appeal was well taken, the coal covered thereby being, as claimed by the appellants, an

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anthracite coal, and you are therefore authorized to reliquidate the entry, exempting said coal from duty, under the provision of paragraph 673 of the free-list.

You will apply this decision to the coal covered by the appeal (3216*r*) of Messrs. C. J. McRae & Co., submitted with your letter of the 16th ultimo., the composition of said coal having been found, upon analysis at New York of the two samples forwarded by you, to be almost indentical with that of the coal imported by Messrs. J. Moller & Co., viz:

Composition.	Sample No. 1.	Sample No. 2.
	Per cent.	*Per cent.*
Moisture	.02	.03
Volatile combustible matter	9.13	10.05
Fixed carbon	88.60	88.62
Ash	2.25	1.30
	100.00	100.00

Respectfully yours,

I. H. MAYNARD,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *Galveston, Tex.*

EXHIBIT 20.—*Sheathing-metal on vessels—When dutiable.*

TREASURY DEPARTMENT, *March* 6, 1888.

SIR: The Department duly received your letter of the 8th ultimo, transmitting the appeal (3237 *r*) of Mr. E. F. Taylor from your action in exacting payment of duties on certain sheathing-metal, for which a rebate was allowed under section 2510 or 2511, Revised Statutes (in the act of March 3, 1883), on withdrawal for use in the construction or repair of the bark *General Fairchild*, now about to enter into the coasting trade.

It appears that the metal was placed on the vessel October 7, 1886; that a portion of the sheathing has since been removed as worn-out and worthless, but that another portion nearer the keel has been retained, although the latter portion is alleged to be unfit for use in case the vessel were to proceed on a foreign voyage.

It is, however, virtually admitted that the remaining sheathing will serve its purpose for a further time while the vessel is in the coasting trade, and the customs officer who examined the vessel reports that although a portion of the remaining metal on the side, stern, and bow for six or seven feet down from the top, if removed, would be fit only for remanufacture, the residue, so far as he could see, seemed to be in good condition.

The commissioner of navigation, in a letter dated the 28th ultimo, concerning this case, expresses the opinion that duties should be retained on a portion of the metal, which is to remain on the vessel's bottom, and recommends that you be authorized to ascertain or estimate the portion of the metal which is not worn out or practically worthless, and to compute and retain the amount of duties on such portion.

The recommendation of the commissioner is approved by the Department, and you are hereby authorized to take action accordingly.

Respectfully yours,

I. H. MAYNARD,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *San Francisco, Cal.*

EXHIBIT 21.—*Cabinet-woods, brierwood.*

TREASURY DEPARTMENT, *February* 16, 1886.

SIR: The Department duly received your letter of the 29th ultimo, transmitting the appeals, hereinafter named, of T. W. Robertson from your assessment of duty at the rate of 20 per cent. ad valorem, under the provisions of T. I., new, 234, on certain blocks and pieces of wood and cabinet-wood imported in the vessels named.

It appears from the report of the appraiser in this case, and from an inspection of the samples submitted, that the merchandise in question consists of brierwood blocks, of

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various sizes and forms, which the appellant claims are extensively used by cabinet-makers and box-makers for the manufacture of various kinds of ornaments used in cabinet furniture, fancy boxes, etc., and should be classified accordingly as "cabinet-wood," free of duty under T. I., new, 818.

The appraiser, however, is of the opinion that the merchandise in question is imported by, and sold to, manufacturers of pipes and pipe-bowls, cigar-holders, etc.; that it has been roughly cut or sawed into forms and sizes specially intended for the purposes last mentioned, and is of the character of that subject of Department's decision of November 13, 1877 (Synopsis, 3411), wherein it was held that the merchandise therein described was entitled to entry under the provisions for "wood, unmanufactured, not otherwise provided for."

By reference to the Department's decision last mentioned, it will be seen that the question as to whether the woods therein considered were cabinet-woods was not raised, the Department having merely awarded to the appellant the reduction in rate which he claimed, and to which he was fairly entitled.

From evidence submitted by the appellant, it would appear that cabinet-woods possess and are known in the trade by certain qualities or characteristics, such as hardness, fine grain, color, adaptability to the purposes of ornamentation, etc., and that brier-wood is extensively used in the arts and in the construction of the finest cabinet-work, on account of its variegated appearance and its hardness and capacity for being carved and highly polished.

Samples or ornamental work made from this wood have been submitted, and the Department is of the opinion that it is a cabinet-wood within the meaning of paragraph 818 of the free-list, as claimed by the appellant, and that even if the convenience of trade or other reason had restricted its use almost exclusively to the manufacture of smokers' articles mentioned by the appraiser, such use would not operate to change the character of the wood.

In the opinion of the Department, the wood in question is fairly entitled to be classified as cabinet-wood, and being unmanufactured should be admitted to free entry under paragraph 818 of the free-list.

You are therefore authorized to reliquidate the entry free of duty, and to take the necessary steps for refunding the excess of duty exacted.

* * * * * * * *

Respectfully, yours,

W. E. SMITH,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT 22.—*Reliquidations after expiration of one year from date of original liquidation illegal.*

TREASURY DEPARTMENT, *February* 27, 1888.

SIR: I transmit herewith a copy of the decision of the United States court in the case (No. 134) of Alanson W. Beard, collector of customs, plaintiff in error, against Thomas C. Porter, W. H. Cades, and S. H. Austin, etc., defendants in error.

This suit, which was originally tried in the United States circuit court for the district of Massachusetts, is the same as that which was the subject of Department's communications to your predecessor dated the 6th and the 15th of May, 1884, and of his letter to the Department dated the 9th of May, 1884.

The question involved was as to the legality of the reliquidation of certain entries of aniline dyes imported into your port in May, June, July, August, and September, 1878, which reliquidation occurred more than one year after the date of the first liquidation of the entries, and resulted in the assessment of additional duties on the merchandise, which was thereupon paid by the plaintiffs under protest and appeal.

It will be seen that the United States Supreme Court affirmed the decision of the court below, and holds that such reliquidation was erroneous in view of the provisions of section 21 of the act of June 22, 1874, and that the additional duties assessed and paid on such reliquidation were erroneously exacted, and should be refunded to the importers, with interest and costs.

The opinion of the court is that, under the said provision of the statute, the first liquidation and the payment of duties thereunder, which occurred more than one year prior to the date of the said reliquidation, constituted a settlement of the duties which is final and conclusive upon all parties.

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You are instructed, upon due entry of judgment, to take the necessary steps for its settlement and payment by forwarding the usual certified statement for the consideration of the Department.

Respectfully, yours,

HUGH S. THOMPSON,
Acting Secretary.

COLLECTOR OF CUSTOMS, *Boston, Mass.*

EXHIBIT 23.—*Manufactures of jute and metal, cotton and metal, etc.—Table-covers; Synopses* 7243, 7249, *and* 7471 *modified.*

TREASURY DEPARTMENT, *February* 29, 1888.

SIR: The Department is in receipt of a letter from the United States attorney for the southern district of New York, dated the 1st instant, in which he reports the trial of the suit (N. S., 11199) of Gustave Ballin *et al. vs.* Edward L. Hedden, collector, for the recovery of the excess of duty levied on certain table-covers made, some of cotton with some metal threads, and others of jute with metal threads, which were classified at the rate of 45 per cent. ad valorem, under the provision in T. I., 216, for "manufactures, articles, or wares, not specially enumerated as provided for in this act, composed wholly or in part of iron, steel, * * * or any other metal."

The plaintiffs claimed that the first-mentioned table-covers were dutiable at the rate of 35 per cent. ad valorem, under the provision in T. I., 324, for "manufactures of cotton not specially enumerated or provided for," and the last-mentioned at the same rate, under the provision in T. I., 334, for manufactures * * * of which flax, jute, or hemp shall be the component material of chief value, not specially enumerated or provided for."

The United States attorney states in his report that the testimony of the plaintiffs, confirmed by that of the examiner who passed the goods, showed that the cotton and jute, respectively, were the components of chief value; that the value of the metal thread was, by comparison, insignificant, and that at the close of the testimony the court directed a verdict for the plaintiffs on both grounds.

The United States Attorney-General having certified, under date of the 24th instant, that no appeal or writ of error would be taken from the judgment of the circuit court in this case, the Department acquiesces in the decision, and you are authorized to take measures for the settlement of the judgment.

You are also authorized, on discontinuance of similar suits now pending which involve the same question, to take the necessary steps for refunding the duties levied in excess in all cases where the requirements of law as to protest, appeal, institution of suit, filing of bill of particulars, etc., have been fully complied with.

The Department's decisions of December 9, 1885 (Synopsis 7243), December 11, 1885 (Synopsis 7249), and April 21, 1886 (Synopsis 7471), are hereby modified to conform to the decision of the court in this case.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT 24.—*Brass buttons, definition of.*

TREASURY DEPARTMENT, *October* 22, 188[illegible].

SIR: Referring to previous correspondence in the matter of the classification for duty of certain buttons composed wholly or in part of brass, I inclose herewith copy of an opinion received thereon from the United States Attorney-General, under date of the 15th instant, from which you will perceive that, in his opinion, the practice which has obtained under Department's decision of November 16, 1883 (Synopsis, 6019), of classifying such buttons as "brass buttons," within the exclusion of T. I., new, 407, and consequently dutiable under T. I., new, 216, as manufactures of brass, at the rate of 45 per cent. ad valorem, is not in accordance with the interpretation of the law as announced by the Supreme Court.

It will be seen that the Attorney-General is of the opinion that the classification of these buttons, under said decision, according to *the material of which they are composed*, instead of their *commercial designation*, would be extremely difficult, and that under such

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practice "gilt" and "silk buttons," which are specifically enumerated in the tariff, would be practically almost unknown.

The Department concurs in the views of the Attorney-General, that under the rule of interpretation laid down by the Supreme Court in Arthur *vs.* Lahey, and subsequently repeatedly affirmed, the commercial designation of these buttons should govern their classification, and accordingly directs that in all cases where buttons are not commercially known or designated as brass, gilt, or silk buttons they should be classified under the provision in T. I., new, 407, for buttons, etc., not specially enumerated or provided for.

The decisions of November 16, 1883 (Synopsis, 6019), and July 26, 1884 (Synopsis 6495), are modified accordingly.

* * * * * * *

Respectfully, yours,

C. S. FAIRCHILD,
Acting Secretary.

COLLECTOR OF CUSTOMS, *New York.*

[Opinion of Attorney-General.]

DEPARTMENT OF JUSTICE,
Washington, October 15, 1886

SIR: Your letter of the 6th of October, 1886, submits the inquiry whether the decision of Assistant Secretary French of the 16th of November, 1883, with reference to the construction of paragraph No. 407 in Schedule N of the act of the 3d of March, 1883, should be modified.

The paragraph referred to provides that "buttons and button-molds, not specifically enumerated or provided for in this act, not including brass, gilt, or silk buttons, 25 per centum ad valorem."

The decision of the Department submitted for consideration declares "the Department therefore decides that the appeal is not well taken, and that it is sufficient that the buttons are made wholly or in part of brass (without their being commercially known as brass buttons) to bring them within the exemption specified in Schedule N, aforesaid."

By this decision the statute is interpreted as though it read "buttons of brass," instead of "brass buttons." Under this interpretation, *the material of which the button is composed* is given as the rule by which to levy the tax, instead of the *commercial designation* of the *article.* Thus the often impossible task is imposed upon the collector to determine whether the button imported has a grain more of brass in its composition than of other material. Gilt buttons, named in the same paragraph, are often composed of brass, with an infinitesimal covering of gold. Under this interpretation, such buttons would come under the designation of brass, instead of gilt, buttons, which they actually are. Silk buttons, in the same paragraph, under this interpretation, would be an article practically almost unknown, as in most instances buttons commercially known as silk buttons have a larger proportion of their weight composed of other material than silk. The statute should be interpretated as it reads, "brass buttons," "gilt buttons," and "silk buttons." Whatever articles are clearly established to be commercially thus designated come within the exemption of the act, in pursuance of the principle announced in the case of Arthur *vs.* Lahey (96 U. S., p. 113), which is, "the commercial designation of an article among traders and importers, when such designation is clearly established, fixes its character for the purpose of the tariff laws," and this has been since then repeatedly held by the Supreme Court.

The decision referred to in yours should be modified to conform to this principle.

Very respectfully,

A. H. GARLAND,
Attorney-General.

The SECRETARY OF THE TREASURY.

EXHIBIT 25.—*Coriander-seed—free of duty as aromatic seed.*

TREASURY DEPARTMENT, *November* 29, 1887.

SIR: Referring to your letter of the 2d, and to Department's reply thereto of the 8th instant, concerning the appeals (6571 *p* and 6572 *p*) of Messrs. Rogers & Pyatt from your decision assessing duty on certain coriander-seed imported into your port, per *City of*

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Montreal and *Baltic*, in October, 1886, you are informed that upon the request of the said appellants the question involved in such appeals was duly reconsidered by the Department and the appeals submitted to the United States Attorney-General for his opinion, under the act of March 3, 1875.

The Department is now in receipt of a communication, dated the 25th instant, from that officer, in which he advises that, inasmuch as coriander-seed is an aromatic seed, in itself not edible, and is in a crude state, it is exempt from duty, under the provisions of the free-list (T. I., 636) for "seeds, aromatic, * * * which are not edible and are in a crude state."

The Department concurs in such opinion, and therefore holds that the appeals are well taken.

You are hereby instructed to reliquidate the entries above specified accordingly, taking the necessary steps for refunding the duties exacted.

Previous rulings of the Department of a different tenor will be considered as modified in the particular mentioned.

Respectfully, yours,

I. H. MAYNARD,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT 26.—*Beaded silk laces.*

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., February 15, 1887.

SIR. The Department is in receipt, through the Solicitor of the Treasury, of two communications from the United States attorney for the southern district of New York, dated the 15th and 18th ultimo, respectively, in which he reports the trial of the cases, N. S. 4014 and N. S. 4317, of Philo L. Mills *et al.* against Charles E. Miller *et al.*, executors of Chester A. Arthur, deceased, which were lately tried in the United States court in his district, and with a result in favor of the plaintiffs.

The issue involved in these cases was as to the proper rate of duty upon certain goods imported by the plaintiffs in 1874, consisting of black chantilly or Spanish (silk) lace, and black silk lace nets, the outline of the patterns of which were embroidered with beads or bugles, and called in the trade "beaded laces" and "beaded nets," which were classified by the collector as silk "laces" at a duty of 60 per cent. ad valorem, under Schedule H of the old tariff, but which were claimed by the plaintiffs to be dutiable at the rate of 50 per cent. ad valorem under the further provision in said schedule for manufactures of silk or of which silk was component material of chief value.

The cases were tried by the court, and the court found, as matters of fact, that the articles described in the entries and invoices contained in the bill of particulars in the above actions were not silk laces nor silk embroideries, but silk laces embroidered with beads, and known as "beaded net" and "beaded laces," and, as conclusions of law, that the 60 per cent. ad valorem assessed upon such importations was illegally exacted; that the goods were liable only to a duty of 50 per cent. ad valorem, in accordance with the claim of the plaintiffs, and that the plaintiffs were entitled to judgment for the difference, viz., 10 per cent. upon the amount of duty thus exacted and paid, the amount to be adjusted at the custom-house.

The United States attorney advises acquiescence in such decision, and the United States Attorney-General, to whom the matter was referred under the act of March 3, 1875, certifies that no appeal or writ of error will be taken by the United States in the said suits.

You are authorized, upon due entry of the judgments in the said suits upon the records of the court, to take the necessary steps for their settlement and payment, and also to take the necessary steps for the settlement of any other similar suits which may be pending at your port, where the requirements of law as to protest, appeal, institution of suit, filing of bills of particulars, etc., have been duly observed.

Respectfully, yours,

C. S. FAIRCHILD,
Acting Secretary.

COLLECTOR OF CUSTOMS, *New York, N. Y.*

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EXHIBIT 27.—*Wool elastic webbing.*

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY.
Washington, D. C., February 19, 1887.

SIR: The Department is now in receipt of a copy of the decision of the United States Supreme Court in the case of Alanson W. Beard, collector of customs, etc., plaintiff in error against Nathan Nichols *et al.*, defendants in error, which case was taken to that court by writ of error from the United States circuit court for the district of Massachusetts.

The question involved in the case was as to the proper classification under the old tariff act of certain imported merchandise called "wool elastic webbing," composed of wool, india-rubber, and cotton, which is used for gores and gussets in the manufacture of congress boots, and which in its manufacture is not wrought by hand or braided by machinery, but is woven in a loom.

On the importation of such merchandise during the years 1878 and 1879, the plaintiff in error (collector) assessed duty thereon at the rate of 50 cents per pound and 50 per cent. ad valorem, under the provision in Schedule L of the Revised Statutes (T. I., old, 248), for "Webbings, * * * wrought by hand or braided by machinery, made of wool worsted, or mohair, or of which wool, worsted, or mohair is a component material;" while the defendants in error (importers) claimed that such merchandise was only dutiable at the rate of 35 per cent. ad valorem, under the clause in Schedule N of the Revised Statutes (T. I., old, 388), "India-rubber articles composed of * * * webbing or other fabrics composed wholly or in part of india-rubber, not otherwise provided for."

On the trial of the case in the court below, which trial was had upon an agreed statement of facts, the court decided in favor of the claim of the importers, and held that while it was difficult to reconcile the provisions of law as existing in the old tariff acts concerning the different "webbings" therein mentioned, these wool elastic webbings, which had been classified ever since 1842 as manufactures in part of india-rubber, were dutiable at the rate of 35 per cent. ad valorem under the clause last mentioned.

The United States Supreme Court takes the same view, and following the rulings in the cases of Faxon *vs.* Russell and Arthur *vs.* Davies (concerning other descriptions of webbing), decides that the webbing in question, which ever since 1842 has "been a subject of duty *eo nomine* and is no more otherwise provided for as webbing composed wholly or in part of wool than it would as a manufacture of india-rubber and silk, or of india-rubber and silk, and other materials, if silk had been one of its component parts," were dutiable at the rate of 35 per cent, ad valorem as webbings in part of india-rubber.

You are instructed upon the entry of judgment in said suit to take the necessary steps for its settlement and payment.

You will also take the necessary steps for the settlement of any other similar suits now pending at your port, where the requirements of law as to protest, appeal, institution of suit, filing of bills of particulars, etc., have been duly observed.

Respectfully, yours,

C. S. FAIRCHILD,
Acting Secretary.

COLLECTOR OF CUSTOMS, *Boston, Mass.*

EXHIBIT 28.—*Manufactures of linen and cotton.*

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., February 25, 1887.

SIR: The Department is in receipt of a letter from the Solicitor of the Treasury, dated the 9th instant, submitting a report of the trial of the case of D. Stewart *et al. vs.* Schell (O. S. 1638) to recover certain alleged excessive duties on importations made by the plaintiffs during the years 1857 to 1861 of huck towels, red cotton border, French towels, fringed huck towels, doylies, napkins, brown union cloths, old-style diaper, new-style diaper, old-style blooms, new-style blooms, damasks, unbleached damask cloths, and fine coating checks.

These goods were composed of linen and cotton, and were classified by the collector by assimilation as "manufactures composed wholly of cotton not otherwise provided for" by virtue of the twentieth section of the act of August 30, 1842. (5 U. S. Statutes at Large, 548.

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The evidence presented on the trial showed that they were generally known in trade and commerce in 1857 and prior thereto under the terms of "unions" or "union goods," a subdivision of the general term of "linens," or, in other words, that they were known as "linens," and the jury found a verdict for the plaintiffs upon each of the articles subject to adjustment at the custom-house, without interest, the failure to allow interest being due to the neglect of the plaintiffs to prosecute the case until compelled to do so on motion of defendant.

The United States Attorney-General having certified that no appeal or writ of error will be taken by the United States from the judgment of the court, you are hereby directed to take measures for satisfying the judgment and to apply the decision to all similar cases pending at your port in which the requirements of law have been complied with and where the plaintiffs consent to discontinuance without interest.

Respectfully, yours,

C. S. FAIRCHILD,
Acting Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT 29.—"*Bromo-fluoresic acid.*"

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., March 31, 1887.

SIR: In the suit (U. S. No. 8365) of Matheson *et al. vs.* Robertson, which was tried at your port in February, 1884, and thereupon taken to the United States Supreme Court by the defendant, you are informed that, by the advice of the United States attorney at New York and the United States Attorney-General, the case has now been dismissed in said court, it being found that the only question involved was one of fact, and that no exceptions had been taken in the defendant's bill on which to sustain the claims of the defendant. The question involved was whether certain so-called bromo-fluoresic acid, which was imported into your port in the year 1882 (under the old tariff), was dutiable at the rate of 50 cents per pound and 35 per cent. ad valorem, as an aniline dye or color, as assessed by the defendant under the provisions of schedule M, T. I., old, 431, or was exempt from duty, as claimed by the plaintiffs, under the provision in the "free list," T. I., old, 535, for "all acids of every description used for chemical or manufacturing purposes, not otherwise provided for."

The present United States attorney reports, and an inspection of the stenographic notes taken on the trial shows, that it was admitted upon the trial by the defendant's counsel that the article was an acid used for manufacturing purposes, and that thereupon, and in pursuance of the charge of the court, the jury returned a verdict for the plaintiffs.

Inasmuch as the dismissal of the suit by the advice of the United States Attorney-General has the same effect as his certificate, under the act of March 3, 1875, you are hereby authorized, upon due entry of judgment in the case, to take the necessary steps for its settlement and payment.

You will also forward certified statements for the settlement of all similar pending suits which involve the same question as to bromo-fluoresic acid imported prior to July 1, 1883, provided that the requirements of the statute as to protest and appeal, institution of suit, filing of bills of particulars, and so on, have been duly complied with.

Respectfully, yours,

C. S. FAIRCHILD,
Acting Secretary.

COLLECTOR OF CUSTOMS, *New York.*

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. Doc. No. 11.

MILITARY AND NAVAL MUSEUM.

LETTER

FROM

THE SECRETARY OF THE NAVY,

IN RESPONSE TO

A resolution of the House calling for information relative to the proposed establishment of a military and naval museum in the city of Washington.

DECEMBER 7, 1888.—Referred to the Committee on Naval Affairs and ordered to be printed.

NAVY DEPARTMENT,
Washington, December 3, 1888.

SIR: I have the honor to submit herewith certain information called for by a resolution adopted by the House of Representatives July 31, 1888, of which the following is a copy:

Resolved, That the Secretary of War and the Secretary of the Navy be directed to inform the House of Representatives what collections, suitable to be embodied in a national military and naval museum, are now in existence in their respective Departments, and what materials for such collections can be found in any of the arsenals, posts, navy-yards, and stations, and what further steps should be taken in order that an effective permanent exhibition may be made in this city illustrative of the history of military and naval invention, organization, construction, and equipment in the United States, and of the principal battles in which United States troops have been engaged; and they are respectively authorized in their discretion to detail one or more officers to aid in the preparation of the reports called for in this resolution, which reports shall contain any suggestions they may desire to make in regard to the establishment of a national military and naval museum in the city of Washington of a scope and character similar to the museums now in existence in the principal cities of Europe.

For the purpose of obtaining, so far as this Department is concerned, all the information practicable on the subject referred to, circular instructions, accompanied by a copy of said resolution, were, in August last, communicated to the several bureaus of the Department, the several navy-yards and stations, and the commandant of the Marine Corps, requesting specific statements with reference to articles, or collections of articles, and to materials suitable and available for the purposes contemplated.

The information thus obtained is as follows:

FROM CHIEFS OF BUREAUS.

The Chief of the Bureau of Yards and Docks reports that the Bureau "has no materials suitable to be embodied in a national museum," but suggests the preparation of models of the granite dry-docks at the Boston navy-yard and Mare Island navy-yard, and of the new timber dry-docks (Simpson's) now in process of construction at the New York and Nor-

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folk navy-yards, for which purpose, however, an appropriation would be necessary.

The Chief of the Bureau of Equipment and Recruiting reports that "there are no materials laid aside at present for such collection," but that, from material on hand at the several navy-yards, "specimens of rope, chain, anchors, and galleys might be arranged tastefully and instructively, showing the great progress made in all these things in the last twenty-five or thirty years." He further suggests "that naval trophies of all kinds, wherever they may be found in the possession of the Government, be collected together for the purpose suggested by the resolution."

The Chief of the Bureau of Navigation reports that—

At present there is neither in the Bureau nor at any navy-yard an organized collection of articles suitable for the illustration of the work under the control of this Bureau; but it would neither be difficult nor expensive to collect, from the various naval establishments, suitable material for even a more comprehensive exhibit of such objects than was presented at the International Centennial Exhibition at Philadelphia in 1876, where the space was comparatively limited.

A list of articles which the Bureau can contribute is embodied in the letter.

The Chief of the Bureau of Ordnance reports that—

There is a large number of articles in the museum at the Washington navy-yard, consisting of ordnance, small-arms, equipments, ammunition, etc., pertaining to ordnance, which are antique and obsolete, which would be suitable to be placed in a national military and naval museum.

A list of such articles, furnished by the commandant of the Washington navy-yard, is hereinafter referred to under the head of "Navy-yards and stations."

The Chief of the Bureau of Construction and Repair reports that "it has no collections suitable for the purposes named, and no materials suitable for such collections."

The Chief of the Bureau of Steam Engineering reports as follows:

I know of nothing in the possession of this Bureau which would be suitable to be placed in such a collection, unless the building provided should be made sufficiently large to allow of such exhibits as full-sized marine engines and boilers, some of which, of old style, are on hand and could be put in order for such a purpose. If the museum is to be made use of as an aid to technical education, as well as a place of public interest, I would suggest that a collection of models, both working and sectional, representing the evolution of naval machinery, would be of great value. The cost of making a series of such models representative of the various stages in the growth of the marine engine would be considerable, but would be of great value, as there is nothing of the kind extant in this country. In the future the collection could be kept up at a moderate expense; models of engines representing various types being made from time to time as improvements may be introduced.

The Chief of the Bureau of Provisions and Clothing reports that—

The stores pertaining to and belonging to this Bureau are of a character not deemed suitable or of sufficient interest to the public to enter into a collection embraced in a national military and naval museum.

The Chief of the Bureau of Medicine and Surgery states that—

The proposition meets with his cordial approval, and the Bureau will, if such a museum is established, contribute a full outfit of supplies used in the medical department, and such contributions, illustrative of naval invention, organization, construction, and equipment, pertaining to the medical department, as can be spared from the exhibits at the museum of hygiene.

NAVY-YARDS AND STATIONS.

Portsmouth, N. H.—The commandant reports that "there is nothing at the yard suitable to be embodied in a national military and naval museum."

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Boston, Mass.—The commandant forwards a list of articles in the navigation and ordnance departments of the yard which may be deemed suitable for the purposes referred to.

New York.—The commandant reports that "there are no collections or materials suitable" for embodiment in a national military and naval museum "at present in the yard."

League Island, Pa.—The commandant forwards a list of articles retained in the ordnance department of the yard as "relics, some of which may be desirable for a collection in a national museum."

Norfolk, Va.—The commandant forwards a list of articles deemed suitable for the purposes referred to.

Washington, D. C.—The commandant forwards a list, reported to him by the inspector of ordnance at the said yard of projectiles, models of guns, gun-carriages, and armor for ships, miscellaneous articles, etc., a collection of which is in the museum at said yard, the total number of samples embraced in the collection being 1,441; there are also at the yard 51 brass and 45 iron "trophy guns."

Mare Island, Cal.—The commandant reports that the only articles at that yard which would be suitable for the proposed collection are three small breech-loading cannon, an engine-room clock, and a carved piece of wood representing the coat of arms of the city of Hartford. The circumstances which give interest to these articles are stated in the report.

Torpedo Station, Newport, R. I.—The inspector of ordnance, in charge of the station, reports that the station can furnish samples of articles constituting a torpedo outfit, and various articles relating to detonating and other explosives.

Naval Station, New London, Conn.—The commandant reports that there are no materials at this station which could be regarded as curiosities or suitable for the object proposed.

Naval Asylum, Philadelphia, Pa.—Capt. Edward E. Potter, governor of the asylum, reports that the only articles suited for the purposes intended are two bronze 12-pounders and two 32-pounder cannonades, the history of which is stated in the report, which also contains an expression of the regret that would be felt at parting with relics that have, for many years, ornamented, and given character to, the front of the asylum building.

Naval Academy, Annapolis, Md.—The Superintendent of the Academy forwards a list of articles suitable to be embodied in a national military and naval museum; also a printed catalogue of flags preserved in the Naval Institute Hall, to which is added a list of pictures, engravings, etc., belonging to the Academy. The Superintendent, however, expresses the hope that the paintings which decorate the walls of the library will not be removed.

MARINE CORPS.

The commandant of the corps reports "that there are no 'collections suitable to be embodied in a national military and naval museum, nor materials suitable for such collections,' either at the headquarters of the U. S. Marine Corps or any of the stations thereof."

Copies of the several reports above referred to, and of their respective inclosures, are herewith transmitted.

Referring to so much of said resolution as invites suggestions "in regard to the establishment of a national military and naval museum in the city of Washington, of a scope and character similar to the museums now in existence in the principal cities of Europe," I beg leave to state that collections of the character proposed, embracing, besides models, etc., showing the progress of the United States in the science

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of offensive and defensive warfare, trophies of victories won over foreign enemies of the United States, and statues or portraits of distinguished military and naval officers who participated in such victories, would, in the opinion of this Department, be of great historical value and constitute a permanent source of interesting and useful information for the public at large.

Such collections would, doubtless, in addition to the material already in possession of the Government, be, in the course of time, largely increased by suitable donations from the various States of the Union, and from private persons willing to part with cherished mementoes when the opportunity of making them a part of the national collections is afforded. Such collections, however, should find a permanent home in a building of dimensions sufficient, not merely for present, but also for future, needs, and of a style of architecture that will make it an ornament to the National Capital, and, with its contents, a source of patriotic pride for citizens in all parts of the United States.

Very respectfully,

W. C. WHITNEY,
Secretary of the Navy.

Hon. JOHN G. CARLISLE,
Speaker of the House of Representatives.

BUREAU OF YARDS AND DOCKS,
NAVY DEPARTMENT,
Washington, D. C., August 30, 1888.

SIR: The Bureau begs to acknowledge the receipt of your letter of the 29th instant, inclosing copy of a resolution adopted by the House of Representatives July 31, 1888, calling for certain information in regard to the proposed establishment of a national military and naval museum in the city of Washington.

In reply to the resolution referred to, the Bureau has the honor to inform you that it has no materials suitable to be embodied in a national museum.

The Bureau would suggest, however, that models might be made of the granite dry-docks at the Boston, New York, and Mare Island navy-yards, and also the new timber dry-docks (Simpson's) now in process of construction at the New York and Norfolk navy-yards, but an appropriation would have to be provided before the work of constructing the models could be authorized.

Very respectfully, your obedient servant,

D. B. HARMONY,
Chief of Bureau.

Commodore D. B. HARMONY, U. S. N.,
Acting Secretary of the Navy,
Navy Department, Washington, D. C.

NAVY DEPARTMENT,
BUREAU OF EQUIPMENT AND RECRUITING,
Washington, September 1, 1888.

SIR: Replying to your letter of the 29th August, forwarding copy of a resolution adopted by the House of Representatives in relation to the establishment in this city of a national military and naval museum, requesting to know what collections suitable for such museum are in existence in this Bureau and inviting suggestions relative thereto, I have the honor to state that there are no materials laid aside at present

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for such collections, but there is abundant material at the several navy-yards which could be got together and prepared for exhibition in a national military and naval museum.

Specimens of rope, chain, anchors, and galleys might be arranged tastefully and instructively, showing the great progress made in all these things in the last twenty-five or thirty years.

I would suggest that naval trophies of all kinds, wherever they may be found in the possession of the Government, be collected together for the purpose suggested by the resolution.

I believe the establishment of a national military and naval museum in the city of Washington would be one of the most interesting and instructive features at the capital, and would afford a place of deposit for trophies of all kinds and character found by officers of the Navy in all parts of the world.

Very respectfully, your obedient servant,

W. S. SCHLEY,
Chief of Bureau.

Hon. WILLIAM C. WHITNEY,
Secretary of the Navy, Washington, D. C.

BUREAU OF NAVIGATION,
NAVY DEPARTMENT,
Washington, October 13, 1888.

SIR: In compliance with Department's order of August 29th last, and referring to the resolution of the House of Representatives of July 31, 1888, calling for certain information in regard to a proposed establishment of a national military and naval museum in the city of Washington, I have the honor to submit the following remarks and suggestions:

At present there is neither in the Bureau nor at any navy-yard an organized collection of articles suitable for illustration of the work under the control of this Bureau; but it would neither be difficult nor expensive to collect from the various naval establishments suitable material for even a more comprehensive exhibit of such objects than was presented at the International Centennial Exhibition at Philadelphia in 1876, where the space was comparatively limited.

This Bureau could contribute for the proposed Museum the following objects:

(1) Nautical instruments of various descriptions, illustrative of the progress and improvements made in their manufacture, comprising chronometers (old and new), compasses of all kinds, azimuth circles, compass binnacles of various types, sextants, octants, quadrants, artificial horizons, spy and binocular glasses.

(2) Astronomical instruments used in observing the transit of Venus, and in the several expeditions for determining secondary meridians by electricity, photographs of the fixed instruments at the U. S. Naval Observatory, and of work performed with them.

(3) Meteorological instruments of all kinds.

(4) Surveying instruments of all kinds.

(5) Logs, registering-logs, log-lines, reels, time-glasses.

(6) Sounding implements, hand and deep-sea leads, registering-leads, deep-sea sounding machines and appurtenances.

(7) Signaling apparatus of various kinds for day and night signaling.

(8) Electric light apparatus.

(9) Nautical charts and books.

(10) Ship's library.

(11) Flags of all kinds.

(12) Relics and models.

The objects above classified are principally of a scientific nature and could be readily brought together. They will in a measure contribute to illustrate the available means for navigating, maneuvering, and handling our vessels of war. But the real interest in a military and naval

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museum centers in the exhibition of means for offensive and defensive warfare, which pertain to other Bureaus of this Department.

The nucleus for an institution "of a scope and character similar to the museums now in existence in the principal cities of Europe" is already in the possession of the Government.

Very respectfully,

J. G. WALKER,
Chief of Bureau.

The Hon. SECRETARY OF THE NAVY.

BUREAU OF ORDNANCE,
NAVY DEPARTMENT,
Washington City, October 15, 1888.

SIR: The Bureau has the honor to state, in answer to the Department's letter of August 29, 1888, inclosing a copy of resolution from the House of Representatives of July 31, 1888, relative to the establishment of a national military and naval museum, that there is a large number of articles in the museum at the Washington navy-yard, consisting of ordnance, small-arms, equipments, ammunition, etc., pertaining to ordnance, which are antique and obsolete, which would be suitable to be placed in a national military and naval museum.

The Bureau has no suggestions to make in regard to the establishment of a national military and naval museum in this city.

I am, sir, your obedient servant,

M. SICARD,
Chief of Bureau.

Col. WILLIAM B. REMEY,
Judge-Advocate-General, Navy Department.

NAVY DEPARTMENT,
BUREAU OF CONSTRUCTION AND REPAIR,
Washington, D. C., October 10, 1888.

SIR: Replying to the Department's letter of the 29th August last, inclosing a copy of a resolution adopted by the House of Representatives on the 31st July last, relative to the establishment of a national military and naval museum in the city of Washington, and desiring to be informed what collections suitable to be embodied in such a museum, and what materials suitable for such collections are in existence in this Bureau, the Bureau has the honor to state that it has no collections suitable for the purposes named, and no materials suitable for such collections.

I am, sir, very respectfully, your obedient servant,

H. A. GOLDSBOROUGH,
Acting Chief of Bureau.

Hon. W. C. WHITNEY,
Secretary of the Navy.

NAVY DEPARTMENT,
BUREAU OF STEAM-ENGINEERING,
Washington, September 24, 1888.

SIR: In reply to your letter of August 29, relative to the establishment of a naval museum, I have to say that I know of nothing in the possession of this Bureau which would be suitable to be placed in such a collection, unless the building provided should be made sufficiently large to allow of such exhibits as full-sized marine engines and boilers, some of which, of old style, are on hand and could be put in order for such a purpose. If the museum is to be made use of as an aid to technical education as well as a place of public interest I would suggest that

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a collection of models, both working and sectional, representing the evolution of naval machinery would be of great value. The cost of making a series of such models representative of the various stages in the growth of the marine engine would be considerable, but would be of great value, as there is nothing of the kind extant in this country. In the future the collection could be kept up at a moderate expense, models of engines representing various types being made from time to time as improvements may be introduced.

Very respectfully,

GEO. W. MELVILLE,
Engineer-in-Chief, U. S. Navy, Chief of Bureau.

The Hon. SECRETARY OF THE NAVY,
Navy Department.

NAVY DEPARTMENT,
BUREAU OF PROVISIONS AND CLOTHING,
Washington, D. C., September 6, 1888.

SIR: Replying to your letter of the 29th ultimo, you are respectfully informed that the stores pertaining to and belonging to this Bureau are of a character not deemed suitable or of sufficient interest to the public to enter into a collection embraced in a national military naval museum.

Very respectfully,

JAMES FULTON,
Paymaster-General, U. S. Navy.

The JUDGE-ADVOCATE-GENERAL, U. S. Navy,
Navy Department.

NAVY DEPARTMENT,
BUREAU OF MEDICINE AND SURGERY,
Washington, September 3, 1888.

SIR: Referring to your letter of the 29th ultimo inclosing copy of resolution adopted by the House of Representatives asking for certain information in regard to the proposed establishment of a national military and naval museum in the city of Washington, the Bureau would state that the proposition meets with its cordial approval, and the Bureau will, if such a museum is established, contribute a full outfit of supplies used in the medical department, and such contributions illustrative of naval invention, organization, construction, and equipment pertaining to the medical department as can be spared from the exhibits at the museum of hygiene.

Very respectfully,

J. MILLS BROWNE,
Surgeon-General, U. S. Navy.

Col. W. B. REMEY,
Judge-Advocate-General, Navy Department.

U. S. NAVY-YARD, PORTSMOUTH, N. H.,
Commandant's Office, October 13, 1888.

SIR: In acknowledging the receipt of your letter of the 11th instant, No. 2835*d*, I have to state that there is nothing at this yard suitable to be embodied in a national military and naval museum.

Very respectfully,

ROB'T F. BRADFORD,
Captain, U. S. Navy, Commandant.

The JUDGE-ADVOCATE-GENERAL, U. S. Navy,
Navy Department, Washington, D. C.

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U. S. NAVY-YARD, BOSTON,
Commandant's Office, September 30, 1888.

SIR: Referring to your letter of the 29th ultimo, I inclose herewith letters from Commander Wadleigh, navigation and ordnance officer, giving a list of articles at this yard, which he suggests might be suitable to embody in a collection for the proposed national military and naval museum.

The representatives of the other bureaus report that there is nothing under their charge suitable for such a collection.

Very respectfully,

WM. P. MCCANN,
Commodore, Commandant.

Col. WILLIAM B. REMEY, U. S. Marine Corps,
Judge-Advocate-General of the Navy, Washington, D. C.

U. S. NAVY-YARD, BOSTON,
NAVIGATION OFFICE,
September 1, 1888.

SIR: The following-named books in this department may be deemed suitable for the proposed national museum: One Bible, date, 1817, marked, presented by Boston Marine Society to the U. S. frigate *Constitution*, May 1, 1821; one volume Laws of the United States, 1799, with the name "Isaac Hull" written in several places.

Very respectfully,

G. WADLEIGH,
Commander, U. S. Navy.

Commodore WILLIAM P. MCCANN, U. S. NAVY,
Commandant.

COMMANDANT'S OFFICE, U. S. NAVY-YARD,
Boston, September 10, 1888.

Respectfully submitted to Judge-Advocate-General of the Navy.

W. P. MCCANN,
Commodore, Commandant.

U. S. NAVY-YARD, BOSTON, MASS.,
Ordnance Office, September 1, 1888.

SIR: In obedience to your order of the 31st ultimo, I have the honor to report the following-named articles of ordnance suitable to be embraced in a national military and naval museum, viz:

One James projectile.
Three Whitworth projectiles.
Thirty-three projectiles, unknown, brought from the South in 1866 by the U. S. S. *Fearnot*.
One navy pistol, 1827.
One Stairs revolver.
One Savage revolver.
One Sharps carbine, 1859.
One Sharps rifle, 1859.
One Mississippi carbine, no date.
One Enfield carbine, London Armory.
One Enfield rifle, Tower, London.
One Enfield rifle, Parker, Field & Son, London.
One Austrian rifle.
One Vincennes rifle.
One smooth-bore musket, Millbury, 1830.

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The following were sold at public sale November, 1887, but remain at the yard:

Three IX-inch Blakely rifles.
Three IX-inch Blakely smooth-bore guns.
One VII-inch Brooks rifle.
One 50-pounder Dahlgren rifle, breech-band and trunnions removed.
One 30-pounder Dahlgren rifle, breech and trunnions removed.
One 42-pounder 70-cwt. gun, 1825.
One 32-pounder 61-cwt. gun, 1822.
One 24-pounder howitzer, 1846.
One 42-pounder carronade, 1823.
One 32-pounder carronade, 1828.
One Sawyer rifle, 1861.
One 32-pounder 27-cwt. gun, 1844.
One 32-pounder rifle, 1839.
One 32-pounder 31-cwt. gun, 1826.
One VIII-inch 58-cwt. gun, 1840.

I am, sir, your obedient servant,

G. WADLEIGH,
Commander, U. S. Navy, Acting Inspector of Ordnance.

Commodore WILLIAM P. MCCANN,
U. S. Navy, Commandant.

COMMANDANT'S OFFICE, U. S. NAVY-YARD,
Boston, September 10, 1888.

Respectfully submitted to Judge-Advocate-General of the Navy.

W. P. MCCANN,
Commodore, Commandant.

COMMANDANT'S OFFICE, NAVY-YARD,
New York, October 12, 1888.

SIR: Referring to the Department's letters of August 29 last and No. 2835*d* of the 11th instant, regarding collections existing in this yard suitable for embodiment in a national military and naval museum and materials for such collections, after a careful inquiry of the heads of the several departments I regret to state that there are no collections or materials suitable for them at present in the yard.

Very respectfully,

BANCROFT GHERARDI,
Rear-Admiral, Commandant.

Col. WILLIAM B. REMEY, U. S. Marine Corps,
Judge-Advocate-General, Navy Department, Washington, D. C.

COMMANDANT'S OFFICE, U. S. NAVY-YARD,
League Island, Pa., September 10, 1888.

SIR: Referring to your letter of the 29th ultimo, I herewith inclose a list of articles retained in the ordnance department of this navy-yard as relics, some of which may be desirable for a collection in a national museum.

Very respectfully,

H. B. SEELY,
Captain, Commandant.

Col. WILLIAM B. REMEY, U. S. Marine Corps,
Judge-Advocate-General, Navy Department, Washington, D. C.

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COMMANDANT'S OFFICE,
(Received September 10, 1888.)
U. S. Navy-Yard, League Island, Pa.

List of articles retained as relics in the ordnance department, navy-yard, League Island, Pa.:

Three old Navy cutlasses.
One carbine, North, 1845.
One carbine, Navy, 1844.
One carbine, Potsdam, 1843.
One 6-pounder Army brass carriage.
Two howitzers, bronze, 1¾-inch bore, and carriage.
One yacht, bronze, 3-inch, marked Silvie.
One howitzer, 1¾-inch bore, iron and carriage.
One howitzer, ⅞-inch bore, iron.

MUSKETS.

One expedition of 1852.
One Whitneyville, 1863.
One Mancel.
Three Harper's Ferry, 1854, 1855, 1858.
Three Virginia.
One Virginia, 1817.
One Palmetto, 1858.
One Tower, 1851.
One L. H. Hall, 1834.
One flint-lock, 1830.
One mortar, 5¼-inch, iron.

COMMANDANT'S OFFICE, NAVY-YARD,
Norfolk, Va., October 15, 1888.

SIR: In compliance with the Department's request, under date of August 29, 1888, and referred to in a subsequent letter from the Judge-Advocate-General, dated October 11, to be furnished with a statement of collections in existence at this navy-yard suitable to be embodied in a national military and naval museum, I have the honor to inclose the list referred to.

Very respectfully, your obedient servant,

GEORGE C. REMEY,
Captain, Commanding.

Col. W. B. REMEY, U. S. Marine Corps,
Judge-Advocate-General, U. S. Navy,
Navy Department, Washington, D. C.

List of articles at the navy-yard, Norfolk, Va., that may be thought suitable to be placed in a museum of army and naval curiosities, etc.

Two iron carronades, about 6-inch caliber, bearing date 1812.

Two long 18-pounders of iron, bearing the English broad arrow and the date 1812.

Two small iron guns, about 32-pounders, bearing the inscription, "On board the *Macedonian*, Oct. 26th, 1812."

Several pieces of iron armor plating from the ram *Texas*.

Several pieces of iron armor plating from the ram *Albemarle*.

One gun truck taken from the United States frigate *Cumberland* in 1862.

A mass of melted bell metal, weighing about 20 pounds, found in the wreck of the frigate *Raritan*.

Two guns from the wreck of the U. S. S. *Pennsylvania*, burned at this yard in 1861. The guns are cracked and partly fuzed and show the action of the fire. The guns are cast-iron.

Two iron guns from the frigate *United States*, and bearing the inscription, "Frigate *United States* (old wagon), 1845."

Two small guns, marked "War of the Revolution."

One small iron gun, bearing the inscription, "Frigate *Java*, Dec. 29th, 1812; lat. 13 N., long. 31 W." Crown cast on breech.

One small gun, bearing the inscription, "Captured on the lakes. war of 1812." English broad arrow and "1777" cut on chase.

There is also a large stone cannon ball, about 20 inches in diameter, and supposed to have been brought from Rhodes by Rear-Admiral Craven.

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Four iron carronades, unmounted. The following inscription is cast on the breech: "Republica di Yucatan," and seven stars above.

Two colored wooden heads of Indians, probably taken from the head-boards of the U. S. S. *Pawnee.*

Iron and brass work from the wreck of the U. S. S. *Huron*, including ship's bell.

A small piece of half-burned wood, taken from the U. S. S. *Pennsylvania*, which was burned at this yard in 1862.

Small quantities of saltpeter, taken from the wreck of the U. S. S. *Congress.*

Models (half models) of the U. S. S. *Alliance, Galena*, and the *Polaris.* Also two boards containing half models of full set of ship's boats.

One old hand-carved lounge, of mahogany, supposed to have been saved from the cabin of the *Brandywine*, when burned at this yard in 1864.

One powder-horn used for priming guns of battery.

One lot bullet moulds (assorted).

Two signal-light dischargers.

One Confederate primer-box.

One Colombian rifle cartridge-box.

One lot cartridge-formers.

One flash-pan.

One gunner's callipers.

One powder eprouvette.

One lot cartridge-bags (assorted).

One lot metallic torpedo-fuses.

One ornamental stern-piece (flag, eagle, and snake) taken from old line-of-battle ship.

Six Roman swords.

Twenty Plymouth rifle bayonets.

Six Remington rifle bayonets.

Remington rifles from wreck of *Huron.*

Remington pistol from wreck of *Huron.*

Revolver (Colt's) from wreck of *Huron.*

Cutlass from wreck of *Huron.*

Gun of battery, 9-inch, from wreck of *Huron.*

One musket, flint-lock, 1837.

One Hall's carbine, breech-loading, 1838.

One Spencer rifle, 1860.

One Jenks carbine, 1845.

One Sharps rifle, 1852.

One Sharps carbine, 1859.

One Whitney revolver, 1860.

One Savage revolver, 1860.

One unknown musket.

One Sederi musket, 1861.

One Robbins & Lawrence musket, 1849.

One Tower musket, 1854.

One Springfield musket, 1861.

One Springfield musket, 1835.

One Springfield musket, 1857.

One Springfield musket, 1850.

One Middletown (Conn.) musket, 1821.

One Whitneyville musket, 1862.

One Bentz musket, 1860.

One Harper's Ferry musket, 1845.

One unknown musket, 1857.

One Whitney musket, unknown.

One English musket, 1861.

One Bridesburgh musket, 1863.

One Richmond musket, 1861.

One Drisket & Wardex musket, date unknown.

One piece of wood from frigate *Pennsylvania*, burned in 1861 at Norfolk.

One cannon lock, flint.

One plug extractor.

One collection of old fuzes.

Ore from mine, Helena, Chili.

One Remington pistol.

One old iron gunpowder torpedo.

One collection of projectiles.

One torpedo buoy, used in James River during the late war, taken up by the Federals.

One ornamental monitor, wood, built after the engagement at Hampton Roads to carry in procession.

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One lot old shell and shot gauges.
One lot old quoins (wooden).
Boarding pikes.
One "Confederate" canister.
One shot and shell combined.
One wrought-iron shot.
Hand-grenades, 5, 3, and 1 pound.
Pendulums (wood).

ORDNANCE OFFICE, U. S. NAVY-YARD,
Washington, D. C., September 8, 1888.

SIR: In compliance with your indorsement of August 30, 1888, I have the honor to report that the articles in the Ordnance Museum and the trophy guns, projectiles, and torpedoes in the yard are as follows:

IN MUSEUM.

Rifle projectiles, 203 samples.
Rifle projectiles, miscellaneous, 123 samples.
Sub-caliber projectiles, 19 samples.
Elongated projectiles for smooth-bore guns, 39 samples.
Smooth-bore projectiles, 119 samples.
Projectiles which have been fired at iron targets, etc., 75 samples.
Models of projectiles, 55 samples.
Models of guns, gun-carriages, etc., 101 samples.
Small-arms, 162 samples.
Torpedoes, 30 samples.
War rockets, 10 samples.
Hand-grenades, 7 samples.
Cartridge-boxes, belts, etc., 47 samples.
Rammers, sponges, etc., for cannon, 13 samples.
Models of armor for ships, 24 samples.
Fuzes, 85 samples.
Cannon primers, etc., 33 samples.
Cannon-locks, 57 samples.
Night signals, 22 samples.
Cartridge-bags, 11 samples.
Impression of vents of guns, etc., 16 samples.
Gun-sights, 25 samples.
Specimens of ores, etc., fragments of iron and steel, 66 samples.
Small-arm ammunition, 45 samples.
Miscellaneous articles (gun equipment, etc.), 54 samples.

TROPHY GUNS.

Brass, 51 samples.
Iron, 45 samples.

I am, sir, your obedient servant,

A. H. MCCORMICK,
Commander, U. S. Navy, Inspector of Ordnance.

Capt. R. W. MEADE, U. S. Navy,
Commandant Navy-Yard, Washington, D. C.

COMMANDANT'S OFFICE, NAVY-YARD,
Washington, D. C., September 10, 1888.

Respectfully referred to the Judge-Advocate-General, with reference to his letter of August 29, 1888, calling for a list of trophy guns, projectiles, etc.

R. W. MEADE,
Captain, U. S. Navy, Commandant.

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COMMANDANT'S OFFICE, NAVY-YARD,
Mare Island, Cal., October 12, 1888.

SIR: Referring to the circular letter issued from the office of the Judge-Advocate-General, Navy Department, under date of August 29, 1888, concerning the proposed establishment of a National Military and Naval Museum at the city of Washington, and directing that the Department be informed what collections suitable to be embodied in a National and Naval Museum, and what materials for such collections, are at the naval station under my command, I have the honor to report that the only articles at this station of interest for such a collection are three small ancient Corean breech-loading cannon captured from the Coreans by the squadron under the command of the late Rear-Admiral John Rodgers; an engine-room clock that was on board the *Kearsarge* at the time of her capture of the *Alabama;* and the coat of arms of the city of Hartford, carved from a piece of the old Charter oak, and presented to the U. S. S. *Hartford* at the time that ship was built.

Respectfully, your obedient servant,

GEO. E. BELKNAP,
Commandant.

Col. WILLIAM B. REMEY, U. S. Marine Corps,
Judge-Advocate-General, Navy Department,
Washington, D. C.

TORPEDO STATION,
Newport, R. I., October 15, 1888.

SIR: In reply to your letter $\frac{3885}{D}$, dated October 11, 1888, I would state that we can furnish some gunpowder torpedoes and sockets, and also one article each of those constituting a torpedo outfit for ships as now issued.

We can also furnish sets of iron plates, blocks, and the like, showing the effects produced by detonating explosives; also models in wood, showing the form in which gun-cotton is issued for use to the service; also specimens of cotton waste, and gun-cotton before and after pulping; also specimens of experimental shell, which have been fired from gunpowder guns, when charged with gun-cotton; also specimens of metal showing the use of high explosives in determining the resistance of the metal to shocks and exhibiting the structure of the metal when in large masses.

C. F. GOODRICH,
Commander, U. S. Navy,
Inspector of Ordnance, in Charge of Station.

W. B. REMEY,
Judge-Advocate-General,
Navy Department, Washington, D. C.

COMMANDANT'S OFFICE, NAVAL STATION,
New London, August 31, 1888.

SIR: In reply to the Department's circular letter of August 31, 1888, concerning the establishment of a national military and naval museum, I respectfully report that there are no materials at this station which could be regarded as curiosities or suitable for the object proposed.

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This is probably owing to the comparatively recent establishment of the station.

Very respectfully, your obedient servant,

O. F. STANTON,
Captain, Commandant.

Col. W. B. REMEY, U. S. Marine Corps,
Judge-Advocate-General, Navy Department.

GOVERNOR'S OFFICE, U. S. NAVAL ASYLUM,
Philadelphia, September 4, 1888.

SIR: In reply to your letter of the 29th instant, with inclosure, referring to the proposed establishment of a national military and Naval museum in the city of Washington, I beg to state that the only articles suited to such a purpose which are to be found at the Naval Asylum are:

(1) Two bronze 12-pounders, cast in 1756, bearing the monogram of George II, with wreath with crown and motto. They were used in the battle of the Brandywine, where one of them was dismounted by a shot, and was then slung to a pair of wagon wheels and dragged in retreat to Westchester, the under part of the muzzle being worn by touching the ground. The guns were seen and recognized by Lafayette in 1824.

(2) Two 32-pounder carronades, cast at Carrin, Scotland, captured on board the British sloop of war *Cyane*, February 20, 1815, by the U. S. frigate *Constitution*.

The Naval Asylum, while sympathizing with the object and purposes of the national museum, would still greatly regret to part with these relics, which for many years have served to ornament and give character to the fine front of the Asylum building.

Very respectfully,

EDWD. E. POTTER,
Governor.

Col. WILLIAM B. REMEY, U. S. Marine Corps,
Judge-Advocate-General, Navy Department.

U. S. NAVAL ACADEMY,
Annapolis, Md., September 14, 1888.

SIR: I transmit lists of articles suitable to be embodied in a national military and naval museum, as called for in Department's circular letter of August 29.

The flags named in this catalogue are now displayed in air-tight cases against the walls of the Naval Institute Hall, where it is hoped that the rapid deterioration resulting from atmospheric changes may be delayed.

The Academy will part with these mementoes with great regret, and it is hoped that the paintings which decorate the walls of its library may not be removed in any case.

Respectfully,

W. T. SAMPSON,
Commander, Superintendent.

The Hon. SECRETARY OF THE NAVY,
Washington, D. C.

List of articles now on hand at the Naval Academy, Annapolis, Md., suitable to be embodied in a National Military and Naval Museum:

One mace, captured from the Parliament House, York (Toronto), by Commodore Chauncey, April 27, 1813. (Superintendent's office.)

One wooden lion, same. Tradition says this stood on the *Macedonian's* quarter-deck. (Sea-room.)

Original billet-head of the *Constitution*.

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SWORDS.

No. 1. Captured July 28, 1804, before Tripoli, by Lieutenant Trippe, of the *Vixen*, commanding gun-boat No. 6, from the captain of the gun-boat he captured by boarding. Lieutenant Trippe received eight wounds from this saber.
No. 2. Presented to James Bliss, midshipman, after the battle of Lake Erie, September 10, 1813.
No. 3. Presented to C. Storet, midshipman, after same.
No. 4. Picked up on the battle-field after the capture of the Taku forts, China, May, 1858, by William Reed, of Baltimore, Md., and presented by him to the Naval Academy.
No. 5. One Corean sword, captured by the naval force commanded by Rear-Admiral John Rodgers, U. S. Navy, June 11, 1871.
No. 6. One double sword. Said to be same.
No. 7. One double sword. Said to be same.

ARMOR.

No. 1. Full suit of Corean armor. Captured by the naval force commanded by Rear-Admiral John Rodgers, U. S. Navy, June 11, 1871.
No. 2. Suit of Japanese armor. (Presented.)
No. 3. Two suits of brass armor. (Presented.)

GUNS.

No. 1. English 32-pounder. Captured from British frigate *Confiance*, Septem er 11, 1814, by American squadron under Commodore Thomas Macdonough; off Plattsburgh; was struck by shot from *Saratoga*, and killed Captain Downie by its recoil.
No. 2. Captured from same by same.
No. 3. English 32-pounder carronade (*Cyane*).
No. 4. English 32-pounder carronade (*Cyane*).
No. 5. English gun, date 1798.
No. 6. Same.
No. 7. Same.
No. 8. Same.
No. 9. Eighty-pounder Whitworth rifle, from Morris Island, received at Washington, D. C., December, 1865.
No. 10. Sixty-pounder Armstrong shunt rifle, captured at Fort Fisher, 1865.
No. 11. One Blakely, captured at Fort Fisher, 1865.
No. 12. One Brooke 100-pounder, captured at Fort Fisher, 1865.
No. 13. Rifled gun made from the shaft of the U. S. S. *Westfield;* received at Washington, D. C., 1886.
No. 14. Same.
No. 15. One 12-inch wrought iron smooth-bore, called "Oregon," from the *Princeton*. Mate of the "Peacemaker," which burst on board the *Princeton*, February 28, 1844, killing Hon. A. P. Upshur, Secretary of State; Hon. T. W. Gilmer, Secretary of the Navy; Capt. Beverly Kennon, U. S. Navy; Hon. Virgil Maxey, of Maryland; and Hon. David Gardiner.
No. 16. Mexican howitzer, date 1767.
No. 17. Same, no date.
No. 18. Two signal guns (*Shenandoah*).
No. 19. One old breech-loading gun, date 1492.
No. 20. One old breech-loading gun, captured by the naval force commanded by Rear-Admiral John Rodgers, U. S. Navy, June 11, 1871.
No. 21. Thirty-four Mexican guns from San Juan d'Ulloa.

SHELLS.

No. 1. Whitworth shell, captured at Fort Fisher, January, 1865
No. 2. Shell captured at Fort Fisher, January, 1865.
No. 3. Shell taken from the rebel battery at Fernandina, Fla.
No. 4. Shell captured at Fort Fisher, January, 1865.
No. 5. Shell captured at Fort Fisher, January, 1865.
No. 6. Shell captured at Fort Fisher, January, 1865.
No. 7. Shell captured at Fort Fisher, January, 1865. Blakely.
No. 8. Brooke shell captured at Fort Fisher, January, 1865.
No. 9. Blakely 40-pound shell, 12.75 inches, from Charleston.
No. 10. Blakely 640-pound shot, 12.75 inches, from Charleston.
No. 11. Rebel shell.

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CATALOGUE OF THE FLAGS IN THE NAVAL INSTITUTE HALL, U. S. NAVAL ACADEMY.

[From the press of the U. S. Naval Academy, Annapolis, Md.]

NOTE.

The collection of flags in the Naval Institute hall is one intimately connected with the history of the Navy and country. No more fitting place than the Naval Academy could be found in which to preserve them, and it is regretted that many noted actions in which the Navy was engaged are here unrepresented by a visible token which would serve to bind more closely the service of the present to that of by-gone days.

The cases for the preservation of the flags from the deterioration incidental to exposure in the open air were purchased in June, 1886, and they were put up and the flags inclosed in the latter part of 1887.

The short accounts appended are compiled from various authorities, among which may be mentioned Niles's National Register, Emmons's Statistical History of the Navy of the United States, Cooper's Naval History, Preble's Flag of the United States, reports of commanding officers, and annual reports of the Secretary of the Navy.

The numbers given to the medals are taken from the text of Loubat's Medallic History of the United States; when starred it indicates that a copy is in possession of the Naval Academy.

The character P denotes that the Academy possesses a portrait of the officer to whose name it is appended. It is, perhaps, useless to add that any accessions will be gladly received and carefully preserved.

CHAS. BELKNAP,
Lieutenant. U. S. Navy.

U. S. NAVAL ACADEMY,
January, 1888.

ACT OF CONGRESS, APRIL 18, 1814.

REV. STAT., SEC. 1554. The Secretary of the Navy shall cause to be collected and transmitted to him, at the seat of the Government of the United States, all such flags, standards, and colors, as shall have been or may hereafter be taken by the Navy from enemies.

SEC. 1555. All flags, standards, and colors of the description mentioned in the foregoing section, which are now in the possession of the Navy Department, or may hereafter be transmitted to it, shall be delivered to the President, for the purpose of being, under his direction, preserved and displayed in such public place as he may deem proper.

PRESIDENT'S ORDER IN REGARD TO THE FLAGS.

NAVY DEPARTMENT, *February* 9, 1849.

SIR: In compliance with an order of the President of this date, a copy of which is herewith inclosed, I have delivered to Rev. M. Jones, chaplain of the Naval School at Annapolis, a number of flags taken by the Navy from our enemies in war, for transmission to you, to be disposed of as indicated by the President.

I am, respectfully, your obedient servant,

J. Y. MASON.

Commander GEO. P. UPSHUR,
Superintendent U. S. Naval School, Annapolis.

[Copy.]

Pursuant to the second section of an act approved April 18, 1814, directing that all flags, standards, and colors taken by the Army and Navy of the United States from their enemies be preserved and displayed under the direction of the President of the United States, in such public place as he may deem proper, the Secretary of the Navy is directed to take measures to cause the flags, standards, and colors taken by the Navy of the United States from their enemies in war to be deposited, for the purpose specified in the act, in the Naval School at Annapolis, under the care of the Superintendent thereof.

JAS. K. POLK.

WASHINGTON, *February* 9, 1849.

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CATALOGUE OF THE FLAGS.

No. 1—Jack of the *Cyane* (see No. 6).

No. 2—Ensign of the *Levant* (see No. 6).

No. 3—Ensign of the *Reindeer*.

The *Reindeer*, an English brig, rating 18, but mounting 19 guns, Captain Manners, was captured June 28, 1814, in lat. 48° 36′ N., long. 11° 15′ W., after an engagement of nineteen minutes, by the sloop-of-war *Wasp*, 18, mounting 22 guns, Capt. Johnston Blakeley. The *Reindeer* lost of her crew of 118 men, 25 killed, among them Captain Manners, and 42 wounded; she was cut to pieces in the line of her ports, and, having been set on fire shortly after, blew up. The number of the crew of the *Wasp* is unknown; she lost 5 killed and 21 wounded. A medal [38*] was awarded Captain Blakeley by Congress for this action.

The *Wasp* was a new vessel a little larger than the one captured by the English nearly two years before (see No. 54), on September 1, 1814, in lat. 47° 30′ N., long. 11° W.; she engaged and compelled the English 18-gun brig *Avon*, Captain Arbuthnot, to strike, but was prevented from taking possession of the prize, which sunk shortly after, by the approach of other vessels of the enemy. After taking several prizes, one of which was sent in, all traces of the *Wasp* are lost; she was last heard from October 9, 1814, in lat. 18° 35′ N., and long. 30° 10′ W.

Nos. 4 and 5—Ensign and pennant of the *Guerrière*.

The *Guerrière*, an English frigate (captured from the French in 1806), rating 38, but mounting 49 guns, Captain Dacres, was captured August 19, 1812, in lat. 41° 42′ N., long. 55° 48′ W., after an engagement of thirty minutes, by the frigate *Constitution*, 44, mounting 55 guns, Capt. Isaac Hull. The *Guerrière* lost 15 killed and 64 wounded; she was totally dismasted, and being so much cut to pieces as not to be worth taking into port, was set on fire and blown up.

The *Constitution* lost 7 killed and 7 wounded; she had shortly before made a memorable escape, off the New Jersey coast, from an English squadron of five vessels, after being chased nearly three days—July 17 to 20th; for this and for the capture of the *Guerrière*, Captain Hull was awarded a medal [25*] by Congress.

No. 6—Ensign of the *Cyane*.

The small frigate *Cyane*, rating 24, but mounting 34 guns, Captain Falcon, and the sloop-of-war *Levant*, 18, mounting 21 guns, Captain Douglas, were captured February 20, 1815, off Madeira, after an engagement of forty minutes, by the frigate *Constitution*, 44, mounting 55 guns, Capt. Charles Stewart. The *Cyane* and *Levant* lost 35 killed and 42 wounded; the *Constitution*, 3 killed and 12 wounded. The *Constitution* and her prizes ran into Porto Praya on March 9, and sailed March 11, being chased by an English squadron, which recaptured the *Levant* while at anchor in Porto Praya, where she had returned. The *Cyane* reached New York, and was taken into the service and finally broken up at Philadelphia in 1836. Captain Stewart P was awarded a medal [47*] by Congress for this action.

No. 7—Mexican ensign.

This was captured at Tuspan, Mexico, April 18, 1847, by a landing force of 1,490 officers, seamen, and marines from the Gulf Squadron, led by Commodore M. C. Perry P in the *Spitfire*.

The town was taken after a feeble resistance, and with but slight loss to the attacking party. The guns of the *Truxtun*, which had grounded and been captured in a previous attack upon the place, August 15, 1846, were recovered.

No. 8—Ensign of the *Highflyer*.

The *Highflyer*, an English schooner, 5 guns, Lieutenant Hutchinson, was captured September 23, 1813, off New York, by the frigate *President*, 44, Commodore John Rodgers P. The *Highflyer* was tender to the *St. Domingo*, 74, and was decoyed under the guns of the *President* by the ruse of Commodore Rodgers, who hoisted what happened to be the English private signal of the day. The prize was sent into Newport and sold.

No. 9—Admiral's flag.

The flag used by Admiral Farragut P when on board the *Tallapoosa*, January, 1870, in charge of the naval obsequies of George Peabody, at Portland, Me. Looking up at this flag as a salute was fired at Portsmouth, N. H., in his honor, the Admiral remarked, "It would be well if I died *now*, in harness." This was his last official duty; he died shortly after, August 14, 1870.

Presented by Rear Admiral T. A. Jenkins, U. S. Navy.

No. 10.—Chinese flag.

Captured November 13, 1854, from a pirate battery at Goolan, island of Tylo (near Hong-Kong), by the crew of the *Macedonian's* pinnace, in charge of Acting Master John G. Sproston, which had been landed from the chartered steamer *Queen*, Lieut. G. H. Preble, commanding, to make an attack upon the pirate settlement in connection with a force from vessels of the English fleet.

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No. 11.—Corean flag.

Captured by Thomas Woods (O. Sea.), *Colorado*. (See No. 16.)

No. 12.—Perry's battle flag.

The flag hoisted at the mast-head of the flag-ship *Lawrence*, as a signal for action, by Commodore O. H. Perry P, on Lake Erie, September 10, 1813.

The flag was originally blue, and it bore in white letters "Don't give up the Ship;" the last words of Capt. James Lawrence, after whom the flag-ship was named, who had been mortally wounded in the action between the *Chesapeake* and *Shannon*.

When Perry shifted from the *Lawrence* to the *Niagara*, during the engagement, he carried this flag with him and hoisted it upon the latter vessel. (See No. 50.)

No. 13.—Ensign of the *Kearsarge*.

This flag was hoisted at the mast-head of the U. S. S. *Kearsarge* during the engagement with the Confederate steamer *Alabama*, off Cherbourg, France, June 19, 1864. The *Kearsarge*, commanded by Capt. John A. Winslow, carried 7 guns and 163 officers and men; she was built in 1861–'62, and is still in the service. The *Alabama* was a bark-rigged screw steamer of 1,150 tons, old measurement, built in England; she was commanded by Captain Semmes, and carried 8 guns and about 150 officers and men. The engagement lasted sixty-two minutes when the *Alabama* struck, sinking shortly after. The *Kearsarge* had 3 wounded, the *Alabama* lost 11 killed and 25 wounded; Semmes and 40 of his crew escaped by means of the English yacht *Deerhound* which had, by preconcerted plan as it was reported, been hovering in the vicinity; 67 of the crew were picked up by the *Kearsarge* and 12 by French pilot boats.

For this action Captain Winslow received a "vote of thanks" from Congress December 20, 1864, and was promoted to commodore with rank from the date of the action.

No. 14.—English Royal Standard.

Captured at York (Toronto), Canada, April 27, 1813, when that place was taken by the squadron under Commodore Isaac Chauncey, and a force of troops under General Pike.

Under date June 4, 1813, Commodore Chauncey wrote to the Secretary of the Navy as follows:

> SIR: I have the honor to present to you, by the hands of Lieutenant Dudley, the British standard taken at York on the 27th April last, accompanied by the mace,† over which hung a human scalp. These articles were taken from the Parliament House by one of my officers and presented to me. The scalp I caused to be presented to General Dearborn, who, I believe, still has it in his possession."

The *Duke of Gloucester* was taken at the same time. (See No. 70.)

No. 15.—Ensign of the *Insurgente*.

The *Insurgente* was a French frigate, 40 guns, Captain Barreault, captured February 9, 1799, off Nevis, West Indies, after an engagement of one hour, by the *Constellation*, 38 guns, Commodore Thomas Truxtun P, 309 men. The *Insurgente* lost 29 killed and 41 wounded; the *Constellation* lost 3 wounded. The guns of the *Insurgente* were, however, 12's, while the main-deck battery of the *Constellation* was composed of 24's. On account of bad weather the prize crew of 11 men under Lieut. John Rodgers P and Midshipman D. Porter P were compelled to remain on board the *Insurgente* three nights with 173 of her crew before they could take her into St. Kitts, where the *Constellation* had gone. The *Insurgente* was taken into the service and in July, 1800, sailed from Hampton Roads under command of Capt. P. Fletcher with orders to cruise between 30° and 35° north, and 66° and 68° west. Since August of the same year nothing has been heard of her; lost with all on board.

On February 1, 1800, the *Constellation* engaged and defeated *La Vengeance*, a French frigate, 54 guns, Captain Pitot, off Guadeloupe, West Indies, but was unable, on account of the loss of her main-mast, which went by the board, carrying Midshipman Jarvis, to take possession of the prize, which escaped. For this action Commodore Truxtun was awarded a medal [21] by Congress.

No. 16.—Corean standard.

This was the flag of the Corean generalissimo, captured June 11, 1871, by Capt. McLane Tilton and Corporal Brown, M. C., of the *Colorado*, and Private Purvis, M. C., of the *Alaska*.

In May, 1871, Rear-Admiral John Rodgers, with the *Colorado*, *Alaska*, *Benicia*, *Monocacy*, and *Palos*, went to Boisée anchorage, Salée (Han) River, Corea, to accompany the United States minister to China, who had been instructed to make a treaty with the Coreans for the protection of shipwrecked sailors. After

† This and a wooden lion, which is said to have stood in front of the Speaker's chair, are also at the Academy.

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assuring the local authorities that the mission was friendly, a surveying party was sent up the river with the implied assent of the authorities. When past the forts and beyond the reach of aid from the fleet, the boats were suddenly attacked and compelled to repass the forts under a heavy fire. They were rescued, with a loss of two wounded, by the light-draught vessels of the fleet, who drove the Coreans from the forts. Explanation was at once demanded by Admiral Rodgers, and as none was offered, after waiting ten days an attack was made upon the forts. A force of 508 officers, sailors, and marines, under the command of Commander H. C. Blake, was landed, and 5 forts were destroyed, 50 flags and 481 pieces of artillery captured. The loss was 3 killed, among them Lieut. Hugh W. McKee, and 10 wounded. The Coreans lost over 350 killed.

No. 17.—English ensign,
Marked *Avon;* history unknown.

No. 18.—Corean flag.
Captured by John Shoemaker (Sea.), *Colorado.* (See No. 16.)

No. 19.—United States ensign.
The first United States ensign hoisted in Japan. Used by Commodore M. C. Perry P, in his interview with the Japanese commissioners, at Uraga, province of Sagami (near Yokohama), July 14, 1853.

No. 20.—Mexican ensign.
Marked *San Juan;* history unknown.

No. 21.—Ensign of the *Spitfire.*
A small steamer which was employed in the Gulf Squadron during the war with Mexico. (See No. 7.)

No. 22.—Ensign of the *Albemarle.*
On the night of October 27, 1864, Lieut. W. B. Cushing, with 13 officers and men, volunteers from vessels of the North Atlantic Squadron, went in a launch up the Roanoke River to Plymouth, N. C., where the Confederate iron-clad ram *Albemarle* was lying alongside a wharf, protected by a boom of logs. In the midst of a heavy fire, the launch was jumped upon the boom, the torpedo spar lowered, rigged out, and fired by Cushing under the overhang of the ram. At the same instant a shot from the ram sank the launch, and all the crew except Cushing and one sailor were killed, captured, or drowned. The ram was sunk by the explosion of the torpedo, and this flag was taken from her shortly after, the town having been captured. Cushing managed by swimming and hiding in the swamps to escape to one of the gun-boats in safety.
Cushing received a "vote of thanks" from Congress, December 20, 1864, for the destruction of the *Albemarle,* and was promoted to lieutenant-commander with rank from the date of the event.

No. 23.—Ensign of the *Ellis.*
A Confederate gun-boat captured by the steamer *Ceres,* Actg. Vol. Lieut. John McDiarmid, commanding, at Elizabeth City, N. C., February 10, 1862.

No. 24.—Ensign of the *Confiance.*
The frigate *Confiance,* 37 guns, flag-ship of the English Squadron on Lake Champlain under Captain Downie, the brig *Linnet,* 16, and the sloops *Chub* and *Finch,* 11 guns each, were captured September 11, 1814, off Plattsburgh, by the American Squadron under Commodore (Master Commandant) Thomas Macdonough, after an action of two hours and twenty minutes. There were in the English Squadron in addition to the above, twelve or thirteen galleys, several of which were captured, the remainder escaped. The total force of the English was 96 guns and 1,000 men; their loss was 84 killed, 110 wounded, and 367 prisoners. Captain Downie was killed by the recoil of one of the guns † on board the *Confiance,* which was struck on the muzzle by a shot from the *Saratoga.*
The American squadron was composed of the *Saratoga,* 26 guns, Commodore Macdonough; *Eagle,* 20, Master Commandant Robert Henley; *Ticonderoga,* 17, Lieut. Stephen Cassin; *Preble,* 7, Lieut. Charles A. Budd, and 10 galleys mounting 16 guns; in all 86 guns and 850 men; their loss was 52 killed and 58 wounded.
For this action three medals were awarded by Congress, one [34*] to Commodore Macdonough P, another [35*] to Master Commandant Henley, and the third [36*] to Lieutenant Cassin.

No. 25—Ensign of the *Little Belt* (see No. 50).

No. 26—Ensign of the *Java.*
The *Java,* an English frigate (formerly the *Renommée,* captured from the French, May 11, 1811), rating 38, but mounting 49 guns, Captain Lambert, was captured December 29, 1812, off the southeast coast of Brazil by the *Constitution,* 44, mounting 54 guns, Capt. William Bainbridge, after an engagement of one hour and fifty-five minutes. The *Java* lost of her crew of 422 men, 60 killed

† Now in the gun park at the Naval Academy.

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and 101 wounded, among the latter Captain Lambert, mortally; and having been completely dismasted and otherwise injured, she was set on fire and blown up.

The *Constitution* carried 480 men and lost 9 killed and 25 wounded, among the latter Captain Bainbridge; her wheel was shot away early in the engagement and replaced after it by that of the *Java*. Congress awarded a medal [28*] to Captain Bainbridge for this action.

No. 27—Ensign of the *Penguin*.

The *Penguin*, an English sloop-of-war rating 18, but mounting 19 guns, Captain Dickinson, was captured March 24, 1815, off Tristan D'Acunha, by the sloop-of-war *Hornet*, 18, mounting 20 guns, Captain James Biddle, after an engagement of twenty-two minutes. The *Penguin* carried 132 men and lost 14 killed, among them Captain Dickinson, and 28 wounded; she was so badly damaged that after the removal of her crew she was scuttled. The *Hornet* lost of her crew of 132 men, 1 killed and 10 wounded, among the latter Captain Biddle.

For this action Captain Biddle P was awarded a medal [48*] by Congress.

No. 28—Ensign of the *Chub* (see No. 24).

No. 29—Ensign of the *Estedio*.

An Algerine brig, 22 guns, 180 men, captured June 19, 1815, in the Mediterranean, off Cape Palos, by the fleet under Commodore Stephen Decatur P (see No. 68).

Nos. 30 and 31—Pennant and ensign of the *Hunter* (see No. 50).

No. 32—Ensign of the *Atlanta*.

The *Atlanta*, originally an iron merchant steamer, called the *Fingal*, but converted by the Confederates into an iron-clad ram, was captured June 17, 1863, in Warsaw Sound, Georgia, by the monitor *Weehawken*, Capt. John Rodgers. The *Atlanta* was taken into the service and remained in the North Atlantic Squadron till the close of the war, when she was laid up at League Island, and finally sold May 4, 1869.

For this and "also for zeal, bravery, and general good conduct on many occasions" Captain Rodgers received a vote of thanks from Congress December 23, 1863, and was promoted to commodore with rank from the date of the capture of the *Atlanta*.

No. 33—Ensign of the *Dominica*.

The *Dominica*, an English schooner, 15 guns, Lieutenant Barrette, was captured August 5, 1813, in lat. 23° 4′ N., long. 67° W., by the privateer schooner *Decatur*, 7 guns, Capt. D. Diron, out of Charleston, S. C. This action, which lasted an hour, was remarkably hard fought. Out of a crew of 88 men, the *Dominica* lost 13 killed and 47 wounded, among them all the officers except one midshipman and the surgeon, and she was finally carried by boarding. The *Decatur* lost 4 killed and 16 wounded of her crew of 103. The prize was taken into Charleston.

No. 34—Corean flag.

Captured by John Antoski (sea), *Colorado* (see No. 16).

No. 35—Jack of the *Truxtun* (see No. 7).

No. 36—Ensign of the *Boxer*.

The *Boxer*, an English brig, 14 guns, Captain Blythe, was captured September 4, 1813, off Portland, Me., after an engagement of forty minutes, by the brig *Enterprise*, 16 guns, Lieut. William Burrows. The *Enterprise* lost 1 killed and 13 wounded, among the latter Lieutenant Burrows, who died shortly after. The loss of the *Boxer* was not accurately determined. Captain Blythe was killed early in the action. The *Boxer* was taken into Portland, and subsequently sold.

Two medals were awarded by Congress for this action, one [30*] to Lieutenant Burrows, the other [29*] to Lieut. Edward Rutledge McCall, upon whom the command devolved when Lieutenant Burrows was wounded.

Nos. 37 and 41—Ensign and pennant of the *Queen Charlotte*. Captured on Lake Erie (see No. 50).

No. 38—Ensign of the *Beresford*.

History unknown; supposed to have been one of the galleys on Lake Champlain (see No. 24).

No. 39—Ensign of the *Linnet*.

Captured on Lake Champlain (see No. 24).

Nos. 40 and 42—Ensign and pennant of the *Chippeway*.

Captured on Lake Erie (see No. 50).

No. 43—Mexican ensign.

Captured November 11, 1847, at Mazatlan, by a landing party of about 600 men from the *Independence*, *Congress*, *Cyane*, and *Erie*, under the command of Commodore W. B. Shubrick. The town, though defended by a force of from 900 to 1,200 troops, was taken possession of without loss and garrisoned by the Navy until the close of the war.

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No. 44—Corean flag (see No. 16).

No. 45—Ensign of the *Landrail*.

The English cutter *Landrail*, 4 guns, 33 men, Lieutenant Lancaster, while on her way across the English Channel with dispatches was captured July 12, 1814, after a desperate resistance, by the privateer schooner *Syren*, 7 guns, 80 men, Capt. J. D. Daniels, out of Baltimore. The crew were brought into New York, but the *Landrail* was recaptured on her way across and taken into Halifax, Nova Scotia.

No. 46—Corean flag.

Captured by Private Lyons, M. C., *Colorado* (see No. 16).

No. 47—Confederate flag.

Captured in a blockade runner, off Wilmington, N. C.

Nos. 48 and 49—Colonial flags.

Fac-similies of the Pine Tree flags used during the Revolution. Presented by Rear-Admiral Jenkins.

Nos. 50 and 52—Ensign and pennant of the *Detroit*.

The *Detroit* was flagship of the English squadron on Lake Erie, captured September 10, 1813 by the American squadron under Commodore (Master Commandant) O. H. Perry. The English squadron under Captain Barclay was composed of the *Detroit*, 19 guns; *Queen Charlotte*, 17; *Lady Prevost*, 13; *Hunter*, 10; *Little Belt*, 3; and *Chippeway*, 1; in all 63 guns and 500 men; they lost 41 killed and 94 wounded. The American force was composed of the *Lawrence*, 20 guns; *Niagara*, 20; *Ariel*, 4; *Caledonian*, 3; *Somers*, 2; *Scorpion*, 2; *Trippe*, *Tigress*, *Ohio*, and *Porcupine*, each 1; in all 54 guns and 490 men; their loss was 27 killed and 96 wounded. The wind was light at first, and the *Lawrence*, which led, suffered so severely from the concentration of the enemys' fire that Perry abandoned her and hoisted his flag on the *Niagara*, which was comparatively uninjured (see No. 12). The wind then freshening he was enabled to bring all his vessels into action, which soon ended it after it had lasted three hours.

For this action two medals were awarded by Congress, one [31*] to Captain Perry P, the other [32*] to Master Commandant Jesse D. Elliot, the second in command. Perry was also promoted to captain with rank from the date of action.

No. 51—Mexican ensign.

Captured at Mazatlan November 11, 1847 (see No. 43).

No. 53—Ensign of the *Macedonian*.

The *Macedonian*, an English frigate, rating 38, but mounting 49 guns, Captain Carden, was captured October 25, 1812, in lat. 29° N., long. 29° 30′ W., after an engagement of one hour and a half by the frigate *United States*, 44, mounting 54 guns, Capt. Stephen Decatur. The *United States* lost 5 killed and 7 wounded, the *Macedonian* 36 killed and 68 wounded; she was much cut up, receiving 100 shot in her hull and losing her mizzen mast, and fore and main topmasts. She was carried into New York and taken into the service, being finally broken up at Norfolk, in 1835. Her original figure-head is preserved at the Naval Academy.†

For this action a medal [27*] was awarded Captain Decatur P by Congress.

No. 54—Ensign of the *Frolic*.

The *Frolic*, an English brig, rating 18 but mounting 22 guns, Captain Whinyates, was captured October 18, 1812, in latitude 37° N., longitude 64° W., after an engagement of 43 minutes, by the sloop-of-war *Wasp*, 18 guns, Master commandant Jacob Jones. The *Frolic* lost from 70 to 80 killed and wounded; she suffered severely and was carried by boarding. The *Wasp* lost 5 killed and 5 wounded, and was very much cut up aloft. Both vessels were captured the same day by the *Poictiers*, 74 guns, and taken into Bermuda.

Congress awarded a medal [26*] to Captain Jones P for this action.

No. 55—Ensign of the *Alert*.

The *Alert*, the first man-of-war taken in the war of 1812, was a sloop-of-war, rating 18 guns, but mounting 20, Captain Laugharne, captured August 13, 1812, in the North Atlantic, by the frigate *Essex*, 32, Captain David Porter P. The *Alert* lost 3 wounded, and after throwing her guns overboard she was sent into St. Johns as a cartel. Later she was taken into the service, and finally broken up at Norfolk, in 1829.

No. 59—Ensign of the *Berceau*.

The *Berceau*, a French corvette, 24 guns, Captain Senes, was captured October 12, 1800, in latitude 22° 50′ N., longitude 51° W., by the *Boston*, 28 guns, Captain George Little, after an action of two hours. The *Boston* lost 4 killed and 11 wounded; the *Berceau* between 30 and 40. The prize was sent in, but later by treaty was restored to France.

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† There is a tradition that the first shot from the *United States* knocked the ball from beneath the paw of a wooden lion which stood on the *Macedonian's* quarter-deck; but see foot-note to No. 14.

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No. 57—Jack of the *Detroit*.
Captured on Lake Erie. (See No. 50.)
No. 58—Jack (silk) of the *Epervier*. (See No. 64.)
No. 59—Jack of the *Atlanta*. (See No. 32.)
No. 60—Unknown.
A blue flag with a red border; it has in large white figures the number 814. History unknown.
No. 61—Mexican flags.
Two guidons; one rectangular, of dark green cloth with a red fringe, marked *En. Ao. de Jalapa;* the other a swallow-tailed Mexican national ensign of silk upon canvas, marked *Escuadron Activo de Vera Cruz*. History unknown.
No. 62—Commodore's pennant, 1776–1860.
Fac-similes of the broad pennants worn by commodores of the red and white from 1776 to 1860; presented by Rear-Admiral T. A. Jenkins, U. S. Navy.
No. 63—Ensign of the *Peacock*.
The *Peacock*, an English brig, rating 18 but mounting 20 guns, Captain Peake, was captured February 24, 1813, off Demerara, after an engagement of fifteen minutes, by the sloop-of-war *Hornet*, 18, mounting 20 guns, Master Commandant James Lawrence. The *Peacock* lost, of her crew of 130 men, 5 killed, among them Captain Peake, and 33 wounded; she was so badly cut up that she sank shortly after striking, carrying down 9 of her crew and 3 of the *Hornet's*, who were engaged in removing the wounded. The *Hornet* lost 1 killed and 4 wounded.
Congress awarded a medal [33*] to Captain Lawrence for this action.
Nos. 64 and 67—Ensign and Jack of the *Epervier*.
The *Epervier*, an English brig, 18 guns, Captain Wales, was captured April 29, 1814, off Cape Canaveral, after an engagement of forty-two minutes, by the sloop-of war *Peacock*, 18, mounting 22 guns, Master Commandant Lewis Warrington. The *Epervier* lost 8 killed and 15 wounded; she was much cut up aloft and in the hull, and was with difficulty taken into Savannah. The *Peacock* had 2 wounded, and the only damage she suffered was the loss of her foreyard, and which, by forcing her to keep off the wind, prolonged the action.
For this action Captain Warrington was awarded a medal [37*] by Congress.
The *Epervier* was taken into the service, and after the conclusion of peace formed one of the squadron sent under Commodore Decatur to the Mediterranean. She was sent home by Decatur with the treaties concluded with the Barbary Powers (see No. 68), and passed Gibraltar July 14, 1815, in command of Lieut. John T. Shubrick, since which time nothing has been heard of her.
No. 65—Mexican Ensign.
Captured at Monterey, California, when that place was taken possession of July 7, 1846, by a landing force of 250 seamen and marines, under Capt. William Mervine, acting under orders from Commodore Sloat.
No. 66—Ensign of the *Lady Prevost*.
Captured on Lake Erie. (See No. 50.)
No. 68—Ensign of the *Mezoura*.
The *Mezoura, Mashouda*, or *Mahouda*, as she was differently termed, an Algerine frigate, 46 guns, Admiral Rais Hammida, was captured June 17, 1815, off Cape de Gata, Spain, by the *Guierrière*, 44, Commodore S. Decatur. The *Mezoura* lost of her crew of 436 men 30 killed, among them the admiral, and many more wounded; she was sent into Cartagena.
War had been declared against the Barbary Powers March 3, 1815, and a squadron under Commodore Decatur, composed of the *Guerriére, Constellation, Macedonian, Ontario, Epervier, Firefly, Flambeau, Spark, Spitfire*, and *Torch*, was sent to bring them to terms. This action and the capture of the *Estedio* two days later (see No. 29) produced the required effect. By the treaty of peace the two vessels were returned to Algiers. The *Epervier* was sent home with the treaties, but was lost at sea. (See No. 64.)
No 69—United States ensign.
The flag used at San José, Lower California, by the garrison, composed of 27 marines, 10 seamen, and 20 volunteers, under command of Lieut. Charles Heywood, U. S. Navy. After repelling an assault by a large body of Mexicans in November, 1847, they were besieged by another party of between 300 and 400 from the latter part of January till the middle of February, 1848, when they were relieved by a landing party of 102 officers and men from the *Cyane*, under the command of Commander S. F. Dupont P. Their loss during this siege was 3 killed 4 wounded; among the former was Passed Midshipman Tenant McLanahan.
No. 70—Ensign of the *Duke of Gloucester*.
On April 27, 1813, a combined attack was made upon York (Toronto), Canada, by the squadron on Lake Ontario, under Commodore Isaac Chauncey, and a force

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of soldiers under Generals Pike and Dearborn. Under cover of the fire of the vessels the troops were landed; the vessels then engaged the fort and batteries and the town capitulated. The brig *Duke of Gloucester*, 14 guns, was captured, and an unfinished 20-gun vessel and a large amount of naval and military stores burned, by which the supremacy on the lake was insured to the Americans. Having accomplished the result intended, the town was evacuated May 1. (See No. 14.)

No. 71—Ensign of the *St. Lawrence*.

The *St. Lawrence*, an English schooner (formerly the privateer *Atlas*, of Philadelphia), 15 guns, Lieutenant Gordon, was captured, by boarding, February 26, 1815, off Havana, after an engagement of fifteen minutes, by the privateer schooner *Chasseur*, 14 guns, Capt. T. Boyle, out of Baltimore. The *Chasseur* lost 5 killed and 8 wounded. The *St. Lawrence* lost 15 killed and 23 wounded; she was sent into Havana as a cartel.

No. 72—Corean flags.

Ten flags captured by A. Morris (captain mizzen-top), James Willing (sea.), James Corcoran (sea.), M. Thomas (O. sea.), E. Heintz (O. sea.), M. Harris (lds.), Private McGranville (M. C.), and Private J. Davis (M. C., *Colorado;* James McDevitt (S. corp.), *Alaska:* and W. Tate (O. sea.), *Benicia*. (See No. 16.)

No. 73—Penant of the *Lady Prevost*. (See No. 50.)

No. 74—Unknown.

A white burgee with red border; has in black letters *Ondiaka*. History unknown.

Outside of the cases are hung ten Corean flags, captured by W. H. Owens (sea.), F. McGregor (O. sea.), M. Fields (lds.), C. S. Williams (lds.), C. Johnson (lds.), and Privates Halpin and Cannon (M. C.), of the *Colorado;* J. Brady, 2d (O. sea.), and M. Anderson (lds.), of the *Benicia*, and —— Donlan, of the *Alaska*. (See No. 16.)

The flags in the windows are fac-similes of the national ensigns of 1777, 1795, and 1818; the grand Union flag of 1776; the Hope (Colonial) flag; Commodore's pennant, 1776–1860; and flag-officer's flags, 1858–1866. All presented by Rear-Admiral T. A. Jenkins, U. S. Navy.

The bust of Washington was the figure-head of the *Washington*, 74, built in Portsmouth in 1813, and broken up in New York in 1843.

LIST OF THE PICTURES BELONGING TO THE NAVAL ACADEMY.

OIL PAINTINGS.

1. Action between the *Hyder Ally* and the *General Monk*, in the Delaware River, 1782. [L. P. Crépin.]
2. The chase of the *Constitution* off the Jersey coast, in 1812. [P. Inch, Washington, 1834.]

3.
4.
5.
6. } Action between the *Constitution* and *Guerrière*. [Thomas Birch.]

7. Battle of Tripoli. [M. Corné, 1805.]
8. Washington. From the original portrait by Stuart in the Boston Museum. [A. Clark.]
9. Commodore John Paul Jones.
10. Commodore Edward Preble.
11. Commodore John Rodgers, panel. [J. W. Jarvis.]
12. Commodore O. H. Perry, panel. [J. W. Jarvis.]
13. Commodore David Porter.
14. Commodore Stephen Decatur. [Thomas Sully.]
15. Capt. Charles Stewart. [Thomas Sully.]
16. Capt. Jacob Jones. [Thomas Sully.]
17. Commodore Thomas Macdonough.
18. Capt. James Biddle.
19. Commodore M. C. Perry. [J. Beaufain Irving, 1868.]
20. Commodore Stephen Champlin.
21. Admiral David G. Farragut. [Balling, 1869.]
22. Rear-Admiral T. Bailey. [J. Gollman, 1870.]
23. Unknown, small panel.
24. Landscape.
25. *Constitution* off Eddystone Light.

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WATER COLORS.

26. Capt. Charles Stewart (1854). Presented by Chief Constructor John Lenthall, U. S. Navy.
27. Action between the *Wasp* and *Frolic*. [H. Rich, 1819.]
28. The *Constitution*, and *Cyane*, and *Levant*, sepia. [F. Kearny.]
29. Decatur's Monument. [R. S. S., U. S. A., 1851.]

ENGRAVINGS.

Capt. Stephen Decatur, sr. [St. Memin.]
Commodore S. Decatur, jr. [D. Edwin.]
Commodore Stephen Decatur, jr. [H. Meyer.]
Commodore O. H. Perry. [H. Meyer.]
Commodore Thomas Macdonough. [T. Gimbrede.]
Battle of the Nile (2) colored prints, 1798.

CRAYON PHOTOGRAPHS—SUPERINTENDENTS OF THE NAVAL ACADEMY.

Commander Franklin Buchanan.
Commander George P. Upshur.
Commander C. K. Stribling.
Commander L. M. Goldsborough.
Commodore G. S. Blake.
Rear-Admiral D. D. Porter.
Rear-Admiral J. L. Worden (photograph).
Rear-Admiral C. R. P. Rodgers.
Commodore Foxhall A. Parker.
Rear-Admiral George B. Balch.
Capt. Francis M. Ramsay.

PHOTOGRAPHS, ETC.

Commodore Esek Hopkins. Presented by J. H. Clarke.
Commodore Thomas Truxtun.
Commodore Garrett J. Pendergrast.
Rear-Admiral S. F. Du Pont.
Commodore G. S. Blake. Presented by Mr. Francis Blake.
Commodore G. S. Blake.
Rear-Admiral G. H. Preble.
Flag of Fort McHenry. Presented by Rear-Admiral Preble.
Commodore Charles Morris. Heliotype from painting by Ary Scheffer.
Commodore Esek Hopkins, on glass, colored.
Plan of San Juan d'Ulloa, pen and ink.
Plan of Fort Walker, Hilton Head, pen and ink. [R. Sturgis, jr., 1861.]
Action between the *United States* and *Macedonian*. Drawn by a sailor on board the *United States*, after the action.
Original commission issued to Capt. John Barry, U. S. Navy, by President Washington, in 1797.

HEADQUARTERS U. S. MARINE CORPS,
Washington, D. C., August 31, 1888.

SIR: In reply to your letter of the 29th instant, I have to state for the information of the Department, that there are no "collections suitable to be embodied in a National Military and Naval Museum, nor materials suitable for such collections," either at the headquarters of the U. S. Marine Corps or any of the stations thereof; also that I do not desire to make any suggestions on the resolution submitted.

Very respectfully,

C. G. MCCAWLEY,
Colonel Commandant.

Col. WILLIAM B. REMEY, U. S. Marine Corps,
Judge-Advocate General, U. S. Navy,
Navy Department, Washington, D. C.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 12.

DEFICIENCY ESTIMATES FOR PRINTING.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

An estimate from the Public Printer of an immediate appropriation for the service for the current fiscal year.

DECEMBER 11, 1888.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
December 7, 1888.

SIR: I have the honor to transmit herewith, for the information of Congress, a statement by the Public Printer, of the 7th instant, of the resources and disbursements of his office for the first allotment period of the present fiscal year, and the necessity of an immediate appropriation of $350,000 to complete the requirements of the service to June 30, 1889.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

GOVERNMENT PRINTING OFFICE,
Washington, D. C., December 7, 1888.

SIR: In fixing the appropriation for the expenditures of this office for the current fiscal year, Congress evidently did not anticipate the unprecedented demands created by the extreme length and extraordinary character of the first session of the Fiftieth Congress. In view of the steady increase in the departmental work alone, without reference to any extraordinary demand from Congress, the estimates of this office for the probable financial needs of the present fiscal year, as transmitted to you for the information of that body, were stated by me at the sum of $2,489,621.33. The sum actually appropriated by Congress for all purposes of the public printing and binding, including the sum for leaves

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of absence, was $2,272,000, being $217,621.33 less than the above estimate.

As I am restricted by the appropriation act to an expenditure not exceeding one-half of the total appropriation during the first six months of the fiscal year, it is now my duty to make known to Congress that the increased expenses of this office since July 1 last, occasioned by these extraordinary demands, and which it has been beyond the power of the Public Printer to limit, except by assuming authority to decline to execute work for which requisition had been legally made, and which was undoubtedly necessary to meet the current wants of the public service, have resulted in the use of the funds appropriated for the public printing and binding for the first allotment period to an extent exceeding the ratio of monthly expenditure allowed by the amount of the appropriation. There remained on December 1 to the credit of this office, in the Treasury, a sum less than is actually required to continue the necessary work of the office, and to employ its working force uninterruptedly up to January 1 next.

In view of the threatened embarrassment to the public service during the present month, for the reasons stated, I have the honor to transmit to you, for the information of the appropriations committees of Congress, a statement of the resources and disbursements of this office for the first allotment period of the present fiscal year.

The statement shows resources from appropriations and the sales of waste paper of $1,172,187.93, against which payments are chargeable of $1,029,085.87, leaving a balance of $143,102.06 available for the present month of December. Of this available balance, fully $30,000 is due employés for pro rata leaves accruing since July 1 under a recent act of Congress, leaving the sum available for the expenses of printing and binding at least $100,000 less than the amount necessary to meet the requirements of the office up to and including December 31.

In addition to the sum necessary to meet the current demands of the office for the present month, I am confident that the allotments of the appropriation for public printing and binding for the third and fourth quarters of the present fiscal year are fully $250,000 less than the work of the office requires, if the office is to continue without restriction the work now in hand and to be currently required by Congress and the Departments during the remainder of the fiscal year. I therefore recommend that $125,000 be appropriated for the third quarter, and $125,000 additional for the fourth quarter of the fiscal year. In connection with these appropriations, I recommend that Congress fix an increased rate of compensation to be paid printers, pressmen, book-binders, mechanics, and laborers generally for night work, that employés thus necessarily assigned to work demanded by the public service may be paid in full on the regular pay days, instead of being compelled to wait until the end of each Congressional session that extra deficiency appropriation may be made for such services, as has been the case during recent sessions.

I respectfully ask that you convey this statement to Congress at the earliest possible day, that action may be taken to prevent the suspension of work, which is threatened by the middle of December.

Respectfully, yours,

TH. E. BENEDICT,
Public Printer.

The SECRETARY OF THE TREASURY.

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Statement showing the condition of the first allotment of the appropriation for the public printing and binding for the fiscal year ending June 30, 1889, on the 30th day of November, 1888.

CR.

Fifty per cent. of the total appropriation for public printing and binding available from July 1 to December 31, 1888	$1,136,000.00	
Collections from sales of waste paper, etc	36,187.93	
		$1,172,187.93

DR.

Payments made for various purposes for months of July, August, September, October, and November, 1888, as follows:		
Earnings of employés and leaves of absence	710,734.24	
Paid for paper	193,379.15	
Paid for printing material (other than paper)	27,947.47	
Paid for binding material	79,148.60	
Paid for lithographing and engraving	17,876.41	
		1,029,085.87
Total available sum for December (present month), 1888		143,102.06

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. DOC. No. 13.

OVERPAYMENTS OF INTEREST ON INDIAN TRUST BONDS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

report of the First Comptroller relative to the adjustment of the accounts of the State of Louisiana with the United States in respect to overpayments of interest on State bonds held as Indian trust funds.

DECEMBER 11, 1888.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
December 8, 1888.

SIR: I have the honor to transmit herewith, for the consideration of Congress, copy of a report of the First Comptroller, of November 12, 1888, upon the petition of the State of Louisiana for an adjustment of the accounts of that State with the United States, from which it will be seen that the sum of $13,602.71 was due said State on June 30, 1888, on account of overpayments of interest on the bonds of the State held as Indian trust funds by the United States.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., November 12, 1888.

SIR: I have the honor to state that I have examined the petition of the State of Louisiana, by John McHenry, her agent, to you, asking a full statement of the accounts as between the Government of the United States and said State of Louisiana, which petition you referred to me a few days since for report.

I have caused a thorough examination of the accounts referred to in said petition to be made, and I transmit herewith a detailed statement of the same, marked A.

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It appears from said statement that there is due to the State of Louisiana, of overpayments made on Indian trust funds held by the United States against the United States, the sum of $13,602.71, as of June 30, 1888. There was due on said trust funds from said State on the first day of the present month the sum of $1,110, which, deducted from the above sum, leaves $12,492.71. It seems to me desirable to close up the matter to the end of the last fiscal year, and that, as there was really due at that time the sum of $13,602.71, that sum should be reported to Congress for an appropriation, if, in your judgment, the facts hereafter stated should not be taken into consideration.

Other accounts for proceeds of land sold, to which the State of Louisiana is entitled, are being adjusted in the General Land Office and in this office, so that, before Congress should make the above appropriation, much more than the above sum of $1,110 will be due to the State of Louisiana.

It is proper to state that this matter was the subject of litigation as between the State of Louisiana and the United States. Judgment was rendered in favor of the State of Louisiana in the Court of Claims for $43,572.71, but the case being appealed to the Supreme Court of the United States, that judgment was reversed, and judgment rendered in favor of the United States, the court ruling that of the above sum $13,602.71 was barred by the lapse of time, which sum is the same as that now reported to be due to the State of Louisiana, as shown by the statement herewith submitted.

The question is also presented as to whether the United States will avail itself of the statute of limitations in regard to the above claim, and I respectfully suggest that you either decide the question or submit the whole matter to Congress for its action.

The petition of the State of Louisiana, together with other papers, is herewith returned.

Respectfully, yours,

M. J. DURHAM,
Comptroller.

The SECRETARY OF THE TREASURY.

PETITION OF THE STATE OF LOUISIANA.

To the honorable SECRETARY OF THE TREASURY:

The petition of the State of Louisiana, by John McHenry, her agent, respectfully shows as follows:

The petition is filed by virtue of the authority vested in me, the said McHenry, by an appointment made under the authority of the following act of the general assembly of said State, a copy of my power of attorney thereunder having heretofore been filed in this Department (No. 23).

AN ACT authorizing the governor of the State of Louisiana to employ counsel to assert the rights of the State to lands donated to the State by the Federal Government, or to recover the value of said lands in money or scrip.

SECTION 1. *Be it enacted by the general assembly of the State of Louisiana,* That the governor of the State be, and he is hereby, authorized to take the necessary steps to institute proceedings, to employ counsel, and to make the necessary agreement or agreements, to recover for the State the lands situated in the State of Louisiana and donated by several acts of Congress to the State for divers purposes, some of which have been illegally disposed of by the Federal Government, and other portions, though listed to the State, have been improperly suspended or rejected by the Federal Government and the approval to the State refused, or to recover the value of said lands, in money or Government scrip. *Provided,* That the State shall incur no cost or expense in the prosecution of the said claim other than an allowance to be made by the governor out of the lands, money, or scrip that may be recovered; the governor

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is specially authorized herein to make all agreements and contracts to carry out the purposes of this act.

SEC. 2. *Be it further enacted, etc.*, That any settler under or holder of a patent from the land office of the United States, or purchaser of the same, under existing laws, shall not be in any manner affected by this resolution.

R. N. OGDEN,
Speaker of the House of Representatives.
S. D. MCENERY,
Lieutenant-Governor, and President of the Senate.

Approved, March 8, 1880.

LOUIS A. WILTZ,
Governor of the State of Louisiana.

A true copy.

WILL A. STRONG,
Secretary of State.

And he further shows that the State of Louisiana being entitled to a very considerable sum of money under act of February 20, 1811 (2nd S. L., 641.), as for 5 per cent. of the net proceeds of the sale of public lands, situate in the said State, and in a further sum under the act of September 28, 1850 (9th S. L., 519.), and acts amendatory thereof, as proceeds of swamp and overflowed lands in said State, and the said sums having been certified to the Treasury Department by the Department of the Interior and having been credited on an alleged claim of said State to the United States for unpaid direct taxes, the said State brought suit for said sums of money in the Court of Claims and recovered the same. Whereupon the United States appealed to its Supreme Court, where said judgment was affirmed and has since been paid. That subsequently the said State brought another suit in the Court of Claims for other sums of money due it under the said acts which had been credited partially on interest past due, and partially held to meet interest which had not matured, and partially upon unmatured principal of sundry bonds of the State of Louisiana, alleged to be held by the Treasury of the United States on account of the Indian trust funds.

Upon these last two petitions the Court of Claims gave judgment in favor of the State of Louisiana, whereupon the United States appealed to its Supreme Court, where the said judgment below was reversed; the said court holding that the said sums of money claimed by the State of Louisiana were in so far the property of the said State, free and discharged of trusts alleged to be impressed upon them by the statutes under which they arose, as that they might be properly set off against the liabilities of the said State of Louisiana to the United States on account of said Indian-trust funds.

Your petitioner, fully acquiescing in this decision of the court of last resort having jurisdiction of the subject-matter, now desires to bring to your attention the manner in which said funds due to the said State, which were embraced in the two last petitions, and which were heard as one by the Supreme Court, have been credited by your Department on said bonds of the State of Louisiana, believing that there have been certain clerical errors made in the manner of entering said credits which have inured to the detriment of petitioner, and which may properly and of right should be re-adjusted and corrected, so as to do justice to your petitioner in this matter.

The credits arising from the 5 per cent. fund were credited and applied as follows, to wit:

May 8, 1879, credit on interest	$12,210.00
May 8, 1879, credit on principal	1,392.71
June 8, 1882, credit on interest	63.47
February 7, 1884, credit on interest	22,773.51
Total from 5 per cent	36,439.69

From swamp-land indemnity as follows, to wit:

March 26, 1886, credit on interest	302.32
March 26, 1886, credit on interest	3,500.70
Total swamp land	3,803.02
Total credits from both funds to last date	40,242.71

From this summary it will be observed that on May 8, 1879, there was a credit on the principal, which had not matured and will not for several years to come, the sum of $1,392.71; it also appears that on that date the sum of $12,210 was credited on interest, and it is understood, and it is believed correctly, that this credit paid up all of the interest on bonds of the State of Louisiana then held by the Treasury Department, and that none thereafter matured for several months. Just at this point it is desirable

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to state that this credit of $12,210, having been entered more than six years before the filing of the petition of of the State of Louisiana in the Court of Claims, was treated as barred by the statute of limitation, and the fact was overlooked that it nevertheless extinguished *pro tanto* the amount of interest which had accrued up to that time; and, in consequence of this misapprehension, the credits which were applied after that date, being equivalent to the whole amount of interest which had accrued, it did not appear to the Supreme Court that there was anything due to the State of Louisiana; and your petitioner believes that on an examination of the accounts between your petitioner and the United States, it will appear that at the time the last credit was made, to wit, May 4, 1887, there was no interest due upon said bonds; and that therefore, practically, the sum of $12,210 remains a sum on the last-named date uncredited and simply held to meet interest which had not accrued; and therefore that, instead of your petitioner having even the benefit of a reduction of the interest-bearing principal of its debt reduced on May 8, 1879, by a credit thereon of this sum of $12,210, that sum has lain dormant whilst the principal was drawing interest, and that there has never been any interest to which this sum could be applied unless it be such as has accrued since May 1, 1887.

We desire now to return to the credits made after the last date in the table shown above, to wit, March 26, 1886, and they are as follows, to wit:

From swamp-land indemnity:

September 9, 1886, credit on interest	$1,110.00
May 4, 1887, credit on interest	489.59
May 2, 1887, credit on interest	787.91
May 2, 1887, credit on interest	942.50
Total since May 26, 1886	3,330.00

Making a total of all credits, $43,572.71.

Whereupon the sum of $1,392.72 is said to have been credited as part payment of principal, but no evidence of indebtedness thus paid has been delivered to your petitioner, nor, so far as your petitioner's agent is aware, has any been thus canceled.

Your petitioner further shows that according to the calculation made by the officers of your Department, it fully appears that, the total amount of interest up to May 1, 1887, was $29,970, and as the whole amount of credits which have been made on account of interest, the last being made on May 4, 1887, is $42,180. It is a mere question of arithmetic that the sum of $12,210 remains in the Treasury on May 4, 1887, uncredited on either accrued interest or upon the interest-bearing principal, even unmatured, of your petitioner.

In view of this plain statement of facts, made up as they are from the data furnished by your Department in answer to the calls of the Court of Claims or of the Attorney-General, your petitioner prays that these accounts may be re-adjusted and that all interest due from the State of Louisiana upon the indebtedness of said State may be deducted and credited as the same has matured, and that upon the application of said funds to the payment of said indebtedness, whether evidenced by coupons or by bonds, the said evidence of indebtedness may be turned over to the petitioner as satisfied and paid, and the petitioner respectfully submits that this course is not only just and right, but that it is in itself lawful and obligatory, and that it is due to the two sovereigns that these accounts should now be re-adjusted, and that the books of your Department made so as properly to represent the truth of the transaction correctly and clearly whilst the State of Louisiana and the United States are represented by agents and officers who fully and clearly understand the whole of these transactions, and your petitioner respectfully suggests that it is more than apparent that this course will avoid confusion, embarrassment, and perhaps injustice and litigation hereafter.

And your petitioner respectfully submits that this can be readily and simply done. That at the time the credit of $12,210 on interest was rendered, to wit, May 8, 1879, that sum extinguished all the interest due then, the last unpaid coupons having matured four days previous, to wit, May 4, 1879; that there was no authority or power to enter the balance of the credits, to wit, $1,392.71, on the books as a credit on principal, since no principal had then matured nor will mature until 1893, but should now be credited on the next interest which matured, since it was not then paid over to your petitioner; that the sum of $22,773.51, which was credited on February 7, 1884, should have been applied to the payment of any balance of interest then due, and that in so applying it the fact should be borne in mind that these coupons have never been presented for payment, and that your petitioner has at all times been in funds and ready to pay the same, not having at any time defaulted upon the interest of any of her obligations, except on January 1, of the year 1879; that when this credit of $22,773.51 has been applied, so far as necessary, to the extinguishment of all matured coupons, any balance of it, together with those payments on credits since withheld, should be paid over to your petitioner.

EARLE AND PUGH,
Attorneys for Louisiana.

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STATE OF LOUISIANA, *City of New Orleans:*

Before me comes John McHenry, who is well known to me personally, and who, being duly sworn, deposes and says: That all and singular the matters and things stated, alleged, and set out in the annexed petition of the State of Louisiana to the honorable Secretary of the Treasury of the United States, upon deponent's own knowledge, are true; and that such as are stated upon information and belief he verily believes to be true.

JOHN MCENERY.

Sworn to and subscribed before me this 8th day of October, A. D. 1888, in my office in the city of New Orleans.

[SEAL.] A. J. LEWIS,
Not. Pub.

UNITED STATES OF AMERICA,
State of Louisiana:

I, the undersigned, secretary of state of the State of Louisiana, do hereby certify that A. J. Lewis, whose name is subscribed to the annexed instrument of writing, was, at the date of signing the same, a notary public for the parish of Orleans, having been duly appointed, commissioned, qualified, and authorized to act in said capacity; that his signature to said instrument of writing is genuine and of his proper handwriting; that his attestation thereon is in due form and by the proper officer, and that full faith and credit are and ought to be given to all his official acts as such, and that under the laws of this State notaries public are authorized to administer oaths.

Given under my signature, authenticated with the impress of the seal of the State of Louisiana, in the city of Baton Rouge, this ninth day of October, A. D. 1888.

[SEAL.] L. F. MASON,
Secretary of State.

OFFICE OF THE CHIEF EXECUTIVE OF THE STATE OF LOUISIANA.

To all whom it may concern:

Know ye that I, Francis T. Nicholls, governor of the State of Louisiana, do certify that all and singular the matters and things stated, alleged, and set out in the annexed petition to the honorable Secretary of the Treasury of the United States, filed on behalf of said State by John McHenry, the duly-authorized agent of the State of Louisiana, under the statute therein recited, are true to the best of my knowledge, information, and belief.

FRANCIS T. NICHOLLS,
Governor.

UNITED STATES OF AMERICA,
State of Louisiana:

I, the undersigned secretary of state of the State of Louisiana, do hereby certify that Francis T. Nicholls, whose name is subscribed to the annexed document, was, at the time of signing the same, governor of the State of Louisiana, having been duly elected, qualified, and authorized to act in said capacity; that his signature to the annexed instrument of writing is genuine and of his own and proper handwriting; that his attestation thereon is in due form and by the proper officer, and that full faith and confidence and credit are and ought to be given to all of his official acts as such.

Given under my signature, authenticated with the impress of the seal of the State of Louisiana, in the city of Baton Rouge, this 9th day of October, A. D. 1888.

[SEAL.] L. F. MASON,
Secretary of State.

LETTER OF J. R. GARRISON, DEPUTY COMPTROLLER.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., November 9, 1888.

SIR: The petition of the State of Louisiana to the Secretary of the Treasury, submitted by Messrs. Earle & Pugh, attorneys for the State, respecting the condition of the account of said State for interest on Indian trust-fund bonds, which you requested me to examine, has received my careful consideration.

I respectfully submit the following report as to the facts in the case.

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Under the provisions of the act approved June 10, 1876, entitled "An act transferring the custody of certain Indian trust funds" (vol. 19, U. S. Stat. at L., p. 58), the Treasurer of the United States, as custodian for the Secretary of the Interior, trustee, holds bonds of the State of Louisiana as Indian trust funds, amounting to $37,000, as follows:

$7,000 six per cent. coupon bonds, act November 1, 1854, maturing November 1, 1894; interest payable semi-annually, May 1 and November 1.
10,000 six per cent. coupon bonds, act April 1, 1856, maturing April 1, 1896; interest payable semi-annually, April 1 and October 1.
20,000 six per cent. coupon bonds, act May 1, 1857, maturing May 1, 1897; interest payable semi-annually, May 1 and November 1.

The bonds are each of the denomination of $1,000, with coupons attached, as follows:

Seven bonds, 42 coupons, covering interest from November 1, 1873, to November 1, 1894	294
Ten bonds, 45 coupons, covering interest from October 1, 1873, to April 1, 1896	450
Twenty bonds, 47 coupons, covering interest from November 1, 1873, to May 1, 1897	940
Total coupons	1,684

It will thus be seen that interest runs on $10,000 of the bonds from October 1, 1873, and on $27,000 from November 1, 1873; the interest on the whole amount ($37,000) being $2,220 per annum, or $1,110 for six months. Interest is not computed for fractional periods, or before the coupons fall due.

May 2, 1879, an account in favor of the State of Louisiana for the 5 per cent. fund accruing on the net proceeds of sales of public lands within said State was certified in this office for the sum of $13,602.71.

The interest due and unpaid on the Louisiana State bonds aforenamed, up to May 1, 1879, amounted to $12,210, viz, on $10,000 from October 1, 1873, to April 1, 1879 (five years and six months), $3,300, and on $27,000 from November 1, 1873, to May 1, 1879, $8,910.

Accordingly, in the Comptroller's certificate to the account above referred to (Report No. 29882), it was directed that of the balance of $13,602.71 found due from the United States, the sum of $12,210 should be deposited in the Treasury on account of interest due by the State of Louisiana on the Indian trust-fund bonds, as required by section 3481 of the Revised Statutes, and that the residue, $1,392.71, should be applied in part payment of the principal of said bonds.

The certificate of deposit for said sum of $13,602.71 was in due course of business transmitted to the Secretary of the Interior for indorsement, but was returned by that officer in letter of May 29, 1879, to the Secretary of the Treasury, with the statement that the sum of $1,392.74, retained in part payment of principal, could not, under the act of March 25, 1870 (16 Stat., p. 77—sec. 3481, Revised Statutes), be covered into the Treasury, for the following reasons:

"The bonds of the State of Louisiana, held in trust by this Department for various Indian tribes, do not mature until 1894, 1896, and 1897, therefore said State is not in default in the payment of any part of the principal, and said amount can not be retained and applied in part payment of the principal under the act referred to."

On June 3, 1879, the aforenamed letter of the Secretary of the Interior was referred by the Secretary of the Treasury to the First Comptroller, requesting to be informed as to the proper disposition to be made of the certificate of deposit which had been returned by the Secretary of the Interior. (Copy of letter of the Secretary of the Interior, and the indorsement of the Secretary of the Treasury thereon, herewith, Exhibit A.)

July 14, 1879, the Acting Comptroller (the late Judge Tarbell) in a letter addressed to the Secretary of the Treasury, returning the letters of the Secretary of the Interior above referred to and the certificate of deposit for $13,602.71, recommended "that the whole amount of said certificate be covered into the Treasury to reimburse the United States for money heretofore appropriated to pay the interest on the State stocks of Louisiana, held by the Treasurer of the United States, under act of June 10, 1876," and "that the Secretary of the Interior be informed" of the action taken in this case. (Copy of letter of Acting Comptroller herewith, Exhibit B.) The several appropriations made by Congress for the payment of interest on "Indian trust-fund stocks," from July 1, 1873, to June 30, 1888, may be found in the annual appropriations for the Indian Department for each fiscal year during said period. (17 Stat., 461; 18 Stat., 174, 448; 19 Stat., 198, 293; 20 Stat., 86, 315; 21 Stat., 132, 501; 22 Stat., 87, 450; 23 Stat., 96, 383; 24 Stat., 46, 466.)

In accordance with the recommendation contained in the aforenamed letter of the

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Acting First Comptroller, of July 14, 1879, the total amount of the certificate of deposit aforenamed for $13,602.71 (No. 20000, dated May 14, 1879), was covered into the Treasury by miscellaneous revenue covering warrant No. 587, third quarter, 1879, dated September 22, 1879, as a miscellaneous receipt, under the head of "re-imbursement to United States on account appropriations heretofore made to meet interest on non-paying Indian trust-fund stocks (Louisiana State bonds)."

It thus appears that notwithstanding the directions made in the Comptroller's certificate of May 2, 1879, before referred to (Report No. 29882), that $12,210 should be covered in on account of interest due on bonds of the State of Louisiana held as Indian trust funds, and the residue, $1,392.71, be applied in part payment of the principal, yet, in point of fact, no part whatever of the amount found due to the State of Louisiana was covered in as part payment of principal, but the whole amount ($13,602.71) was covered in on account of interest by reason of the recommendation in the letter of the Acting Comptroller of July 14, 1879.

The error made in previous statements from this office in reporting that the aforenamed sum of $1,392.71 had been covered into the Treasury as part payment of the *principal* of the Louisiana State bonds held as Indian trust funds, arose from the fact that in preparing such statements it was supposed that the direction made in the Comptroller's certificate of May 2, 1879, before referred to, had been carried out, the subsequent change in the matter occasioned by the letter of the Secretary of the Interior of May 29, 1879, having been overlooked.

It appears that no notification as to the action of the Treasury Department in covering into the Treasury the amount of the aforenamed certificate of deposit (No. 20000, dated May 14, 1879) for $13,602.71 was received at the Department of the Interior, and in consequence thereof no entry had been made up to the 18th of October last in the books of that Department, crediting the said sum of $13,602.71 to the State of Louisiana as a payment on account of the interest on the bonds of said State held as Indian trust funds.

In order that the proper entry may now be made on the books of the Department of the Interior, the necessary notification, with full explanations, was transmitted by letter of the First Comptroller to the Secretary of the Interior, dated October 18, 1888.

The total amount of interest due on coupons of the said Louisiana State bonds, up to May 1, 1879, being $12,210, as already shown, and the total amount found due to the State, per report No. 29882, certified May 2, 1879, namely, $13,602.71, having been covered into the Treasury on account of interest on said bonds, as before stated; the interest account to May 1, 1879, was thus overpaid in the sum of $1,392.71.

The second setoff, on account of interest on the aforenamed bonds, was made by pay warrant No. 1069, June 8, 1882, for $63.47, being an amount found due to the State on the 5 per cent. fund, which was covered into the Treasury on account of interest due on Indian trust-fund bonds, by revenue covering warrant No. 2074, issued June 12, 1882.

The third setoff, being also an amount found due to the State on the 5 per cent. fund, $22,773.51, was made by pay warrant No. 418, February 7, 1884, and the amount was covered into the Treasury on account of interest on Indian trust-fund bonds, by miscellaneous revenue covering warrant No. 2333, dated June 30, 1884.

The aggregate amount retained and offset on account of interest up to February 7, 1884, is $36,439.69, as follows:

In May, 1879, as before stated	$13,602.71
In June, 1882, as before stated	63.47
In February, 1884, as before stated	22,773.51
Total	36,439.69
The total interest due to November 1, 1883, on the whole amount of bonds amounts to	22,200.00
Amount retained in excess, up to February 7, 1884	14,239.69

It will be seen from the foregoing that in May, 1879, the amount retained and covered into the Treasury exceeded the interest then due by $1,392.71, while in February, 1884, the excess retained and covered into the Treasury, over and above the total interest due to November 1, 1883, was $14,239.69.

The fourth setoff was made in March, 1886, by pay warrant No. 3913, March 26, 1886, for $302.31, and pay warrant No. 3914, of same date, for $3,500.70, both amounts being found due to the State on account of swamp-land indemnity. The aggregate of said amounts, $3,803.02, was covered into the Treasury on account of interest on Louisiana State bonds held as Indian trust funds, by miscellaneous revenue covering warrant No. 2180, dated March 31, 1886.

Up to March 31, 1886, the total amount retained and covered into the Treasury on

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account of interest on the Indian trust-fund bonds of the State of Louisiana is $40,242.71, as follows:

In May, 1879, as before stated	$13,602.71
In June, 1882, as before stated	63.87
In February, 1884, as before stated	22,773.51
In March, 1886, as before stated	3,803.02
Total	40,242.71
The interest on coupons due up to November 1, 1885, is	26,640.00
Amount retained in excess to March, 1886	13,602.71

It will be observed that the amount retained and covered in, up to March 31, 1886, on account of interest on Louisiana State bonds, in excess of accrued interest on coupons to November 1, 1885, is precisely the amount of the first set-off made in May, 1879, namely, $13,602.71. And this excess remains the same in amount at each subsequent set-off, made in September, 1886, in May, 1887, and in May, 1888.

As the first set-off was not credited to the State, on account of interest, on the books of the Department of the Interior, for the reasons before stated, it is probable that the amount ($13,602.71) was left out in computing the interest due at the dates of the respective set-offs, made in March, 1886, in September, 1886, in May, 1887, and in May, 1888; thus producing, as stated, an excess in the amount retained on account of interest, at the time each of the set-offs referred to was made, of $13,602.71.

The statement of the interest account, and the credits made thereon, up to May, 1887, as set forth in the petition submitted by Messrs. Earle and Pugh is correct, with the exception that the total excess of $13,602.71 should have been stated as on account of interest, instead of $1,392.72 on account of principal and $12,210 on account of interest.

It has been fully hereinbefore shown that no portion whatever of the several amounts found due to the State of Louisiana, and retained and covered into the Treasury, has been covered in as part payment of the principal of the bonds of said State held as Indian trust funds.

The total amount retained and withheld from amounts found due to the State of Louisiana, and covered into the Treasury as a re-imbursement for interest on the bonds of said State held as Indian trust funds, up to the present time is $45,792.71, as follows:

Five per cent. fund:	
Pay warrant No. 892, May 8, 1879	$13,602.71
Pay warrant No. 1069, June 8, 1882	63.47
Pay warrant No. 418, February 7, 1884	22,773.51
Swamp land indemnity:	
Pay warrant No. 3913, March 26, 1886	302.32
Pay warrant No. 3914, March 26, 1886	3,500.70
Deposited with United States Treasurer, September 9, 1886	1,110.00
Pay warrant No. 2477, May 2, 1887	489.59
Pay warrant No. 2478, May 2, 1887	787.91
Pay warrant No. 2479, May 2, 1887	942.50
Five per cent. fund:	
Pay warrant No. 2538, May 19, 1888	2,220.00
Total amount, as above stated	45,792.71

Each of the foregoing amounts retained and withheld was covered into the Treasury to the credit of "Miscellaneous receipts," under the head of "Re-imbursement to United States on account of appropriations heretofore made to meet interest on non-paying Indian trust-fund stocks (Louisiana State bonds)," by the following miscellaneous revenue covering warrants:

No. 587, third quarter 1879, dated September 22, 1879	$13,602.71
No. 2074, second quarter 1882, dated June 12, 1882	63.47
No. 2333, second quarter 1884, dated June 30, 1884	22,773.51
No. 2180, first quarter 1886, dated March 31, 1886	3,803.02
No. 1695, third quarter 1886, dated September 30, 1886	1,110.00
No. 2064, second quarter 1887, dated June 30, 1887	2,220.00
No. 2038, second quarter 1888, dated June 30, 1888	2,220.00
Total amount covered in as before stated	45,792.71

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Deduct total amount of interest due on Indian trust-fund bonds, viz:

On $10,000, from October 1, 1873, to April 1, 1888, 14 years and 6 months	8,700.00
On $27,000, from November 1, 1873 to May 1, 1888, 14 years and 6 months	23,490.00
Total amount of interest due to May 1, 1888	32,190.00
Amount covered in excess to June 30, 1888	13,602.71

As the amount of interest retained in excess has been duly paid out of the appropriations under which the several balances found due to the State accrued, and has been covered into the Treasury to the credit of "Miscellaneous receipts," it can not be refunded without specific authority from Congress. It is therefore suggested, as the most feasible method for properly adjusting the accounts of the State and reconciling the discrepancies which have arisen to include in the estimates to be submitted to Congress at its next session an item for an appropriation to refund to the State of Louisiana the sum of $13,602.71 withheld and covered into the Treasury as interest on bonds of said State held as Indian trust funds, in excess of the amount of interest actually due, subject to a reduction of $1,110, the accrued interest on coupons to November 1, 1888, should the same be not previously retained and applied in payment of said accrued interest, in the settlement of an account in favor of the State of Louisiana, which will probably be reported to this office for its action before the next session of Congress shall have convened.

It is proper to observe that the foregoing statement relates only to the interest as shown by the coupons attached to the Louisiana State bonds when they were turned over to the Treasurer of the United States, as custodian, under the act of June 10, 1876, the interest on $10,000 of the bonds running from October 1, 1873, and on $27,000 from November 1, 1873. The books of the Department of the Interior show that various payments of interest were made by the State prior to said dates (October 1, 1873, and November 1, 1873), the coupons having been detached and surrendered when such payments by the State were made.

As before shown the interest accrued and unpaid from October 1, 1873, and November 1, 1873, up to May 2, 1879, the date of the first set-off, amounted to 12,210. This interest was of course advanced and paid to the several Indian tribes by the United States from the annual appropriations provided by Congress for the payment of interest on "Indian trust-fund stocks," before referred to.

From May 2, 1879, up to the present time, the interest account has been largely overpaid.

The question arises as to whether, under the state of facts above set forth, the State of Louisiana would be chargeable with interest on the several amounts advanced by the United States in payment of interest on the Indian trust-fund bonds during the period from October 1, 1873, and November 1, 1873, to May 2, 1879, in which the interest was in arrears, or for any period prior to the aforenamed dates, during which there may have been a default in the payment of interest by the State.

Section 3481, Revised Statutes, provides that, "Whenever any State is in default in the payment of interest or principal on investments in stocks or bonds issued or guarantied by such State and held by the United States in trust, the Secretary of the Treasury shall retain the whole, or so much thereof as may be necessary, of any moneys due on any account from the United States to such State, and apply the same to the payment of such principal and interest, or either, or to the re-imbursement, with interest thereon, of moneys advanced by the United States on account of interest due on such stocks or bonds."

Respectfully submitted.

J. R. GARRISON,
Deputy Comptroller.

Hon. M. J. DURHAM,
First Comptroller.

EXHIBIT A.

DEPARTMENT OF THE INTERIOR,
Washington, May 29, 1879.

SIR: I have the honor to acknowledge the receipt by reference from you of a certificate of deposit of the Assistant Treasurer of the United States at Washington, D. C., No. 20000, dated May 14, 1879, for $13,602.71, deposited by the Treasurer of the United States to the credit of the State of Louisiana.

As it appears that the amount represented by the above certificate of deposit was retained by you from moneys due the State of Louisiana, the designation of the proper

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appropriation to the credit of which the above certificate should be covered into the Treasury should probably be made by your Department.

If the amount retained by you on account of interest due on Louisiana State stocks held by the United States had been collected by this Department, it would be covered into the Treasury to re-imburse the United States for moneys heretofore appropriated by Congress to meet this interest.

The amount of $1,392.71, retained by you in part payment of the principal of said stocks as specified in the certificate of deposit, can not be covered into the Treasury for the following reasons:

The act of Congress approved March 25, 1870 (16 Stat., p. 77), directs that, "Whenever any State is in default in the payment of interest or principal on investments in stocks or bonds issued or guarantied by such State, and held by the United States in trust, the Secretary of the Treasury shall retain the whole or so much thereof as may be necessary, of any moneys due on any account from the United States to such State and apply the same to the payment of such principal and interest, or either, or to the re-imbursement, with interest thereon, of moneys advanced by the United States on account of interest due on such stocks or bonds."

The bonds of the State of Louisiana, held in trust by this Department for various Indian tribes, do not mature until 1894, 1896, and 1897, therefore said State is not in default in the payment of any part of the principal, and said amount can not be retained and applied in part payment of the principal under the act referred to.

The certificate is returned herewith.

Very respectfully,

C. SCHURZ,
Secretary.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

[Indorsements.]

TREASURY DEPARTMENT,
June 3, 1879.

Respectfully referred to the First Comptroller of the Treasury, who will please inform this office of the proper disposition to be made of the amount of the certificate herein.

Attention invited to within report of the Secretary of the Interior. These papers to be returned with his reply.

JOHN SHERMAN,
Secretary.

The COMPTROLLER.

EXHIBIT B.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., July 14, 1879.

SIR: The enclosed letter from the Secretary of the Interior, together with the certificate of deposit for $13,602.71 therein mentioned, is herewith returned to you in accordance with your reference of the same. I have the honor to suggest that the whole amount of said certificate be covered into the Treasury to re-imburse the United States for money heretofore appropriated to pay the interest on the State stocks of Louisiana held by the Treasurer of the United States, under act of June 10, 1876, and that the Secretary of the Interior be informed of your action.

Very respectfully, your obedient servant,

J. TARBELL,
Acting Comptroller.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 14.

POSTAGE-STAMPS FOR NATIONAL MUSEUM.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

Supplemental estimate of an appropriation for postage-stamps and foreign postal-cards for the use of the National Museum, fiscal year 1890.

DECEMBER 11, 1888.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT, *November* 7, 1888.

SIR: I have the honor to transmit herewith, for the consideration of Congress, a supplemental estimate submitted by the Secretary of the Smithsonian Institution for an appropriation of $1,000 for postage-stamps and foreign postal-cards for the U. S. National Museum for the fiscal year ending June 30, 1890.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER, HOUSE OF REPRESENTATIVES.

SMITHSONIAN INSTITUTION,
OFFICE OF ASSISTANT SECRETARY,
IN CHARGE OF U. S. NATIONAL MUSEUM,
Washington, November 17, 1888.

SIR: I have the honor to submit the inclosed estimate of $1,000 for postage for the U. S. National Museum, which was omitted in the schedule forwarded to you on the 1st of October.

This amount has been annually appropriated by Congress, but included in the estimates submitted by the Secretary of the Interior. As the disbursements of the National Museum are by law now placed in

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charge of the Smithsonian Institution, it becomes necessary to submit this estimate.

I am, sir, yours, very respectfully,

S. P. LANGLEY,
Secretary Smithsonian Institution.

The SECRETARY OF THE TREASURY.

ESTIMATE FOR POSTAGE.

For postage-stamps and foreign postal-cards for the U. S. National Museum, for the fiscal year ending June 30, 1890 ..... $1,000

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. Doc. No. 15.

DIPLOMATIC CORRESPONDENCE DURING THE REVOLUTION.

LETTER

FROM

THE SECRETARY OF STATE,

SUBMITTING

An estimate of an appropriation to enable Francis Wharton to make searches for diplomatic correspondence of the United States during the American Revolution.

DECEMBER 11, 1888.—Referred to the Committee on Appropriations and ordered to be printed.

DEPARTMENT OF STATE,
Washington, December 3, 1888.

SIR: By a joint resolution approved August 13, 1888, it was provided:

> That there be printed, under the editorial charge of Francis Wharton, the usual number of copies of a supplement to the Digest of International Law, printed under joint resolution of July twenty-eighth, eighteen hundred and eighty-six, and under the same conditions and limitations as are imposed in said resolution, such supplement containing the diplomatic correspondence of the American Revolution, with historical and legal notes; and that there be printed, in addition to said usual number, two thousand copies for the use of the Senate, four thousand copies for the use of the House of Representatives, and one thousand copies for the use of the Department of State.

It is reasonably estimated that fully one-third of our earliest diplomatic trans-oceanic correspondence was intercepted and is now in the archives of Great Britain. Of this only garbled publication has ever been made.

Copies of that part of our diplomatic correspondence which perished in the burning of the Capitol in Washington in August, 1814, or was then lost otherwise, will naturally be found in the files of our foreign legations or in the archives of foreign states.

I therefore recommend that an appropriation of $5,000 be made to the editor above specified, to enable him to search for and obtain these documents.

I have the honor to be, sir, your obedient servant,

T. F. BAYARD.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 16.

ACCOUNT OF W. L. PINNEY.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

An estimate from the Attorney-General of appropriation to pay W. L. Pinney for services as stenographer in the trial of certain Apache Indians in Arizona.

DECEMBER 11, 1888.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
December 8, 1888.

SIR: I have the honor to transmit herewith, for the consideration of Congress, copy of a communication from the Attorney-General of the 1st instant, inclosing the account of W. L. Pinney, $108.20, for services as stenographer under appointment of the court at Phœnix, Ariz., in the cases of certain Apache Indians indicted for murder, there being no appropriation available for its payment.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER, HOUSE OF REPRESENTATIVES.

DEPARTMENT OF JUSTICE,
Washington, December 1, 1888.

SIR: Herewith inclosed is a copy of a letter of November 1, 1888, from W. L. Pinney, with a copy of his account of $108.20 for services as stenographer, under appointment of the court at Phœnix, Ariz., in the cases against certain Apache Indians indicted for murder, that the same may be forwarded by you to Congress for its action. The services not having been rendered in a case in which the United States was a party, there is no appropriation under my control for the payment.

Very respectfully,

A. H. GARLAND,
Attorney-General.

The SECRETARY OF THE TREASURY.

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PHŒNIX, ARIZ., *November* 1, 1888.

DEAR SIR: I inclose herewith for your consideration a bill for stenographic services; it is a copy of the original bill which I sent to the Department on the date of the bill, June 20, the amount being $108.20. At the time of transmitting this bill to the Department I sent a letter in explanation thereof, and in due course of mail I received a letter from the Department stating it was not a charge of the United States and would not be paid. This I thought rather strange, as all bills I had sent before that had been allowed, and I had never heard of a case where one had not been; so I wrote the Department another letter in regard to the matter, but the answer was not encouraging.

In this matter I will state that the stenographer employed by the court to do this reporting was taken sick and forced to leave the country after having done about half the work. I was employed at the time; just commencing on a job which, had I kept at it, would have brought me in more money in about the same time, and did not like to leave it, but Judge Porter told me that he had written to the Department in regard to the matter, and that there would be no trouble as to the pay. On this I left the job I had, and did this reporting to the best of my ability and lost entirely the other job. It is nearly six months now, and I have not been paid for the United States reporting yet.

I had no reason to think that the bill would not be allowed, for the term previous to that I had had a bill returned to me (inclosed with a letter signed by yourself), together with a Department circular to marshals, calling my attention to a specific manner in which to make out these bills, and when I had complied therewith the bill was allowed and paid.

I do not see how it can be said that this reporting is not a charge on the United States, for the clerk here made up a judgment-roll in several of these Indian cases and sent his bill to the Department, and it was allowed and paid. One of the transcripts I made was embodied in one of the judgment-rolls, and several of the transcripts made by the other reporter were also. I have also been informed that the other reporter has been paid in full for his work.

In the inclosed bill I have charged a certain price for "three copies of transcript." That was the number made, but only two copies were charged for.

Should this letter come under your personal observation, I am satisfied that I will not have to wait much longer for my money. In the past I have never had to wait longer than for the mail to go and return.

The bill, of which the inclosed is a copy, was sent to the Department June 20, of this year, and was not returned to me.

Very respectfully, yours,

W. L. PINNEY.

P. O. box 71.

Hon. A. H. GARLAND,
Attorney-General, Washington, D. C.

PHŒNIX, ARIZ., *June* 20, 1888.

United States of America to W. L. Pinney, stenographer, Dr.

To reporting, in short-hand, the following murder trials at the June term, 1888, of the United States court, held at Phœnix, Maricopa County, Ariz.:

U. S. *v.* Gon-shay-ee, June 4, one day, per diem	$10.00
U. S. *v.* Til-ly-chil-lay (tried on indictment No. 901), June 6 and 7, per diem, one day	10.00
U. S. *v.* Hah-skin-gay-lah, June 7, per diem	10.00
U. S. *v.* 11th-Kah, June 8 and 9, two days, per diem	20.00
U. S. *v.* Til-ly-chil-lay (tried on indictment No. 891), June 11, one day, per diem	10.00
U. S. *v.* Tzay-zin-tilth, June 12, one day, per diem	10.00
To transcribing the testimony in case of U. S. *v.* Gon-shay-ee, three copies (death sentence; transcript sent to Department of Justice)	20.40
To transcribing the testimony in case of U. S. *v.* Hah-skin-gay-gah-lah, three copies	17.80
Total	108.20

Approved this 20th June, 1888.

WM. W. PORTER,
District Judge.

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REVENUE-CUTTER SERVICE.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

A statement of expenditures for the Revenue-Cutter Service, fiscal year 1888.

DECEMBER 11, 1888.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
December 6, 1888.

SIR: In compliance with the requirement of chapter 1069 of the public acts of the Fiftieth Congress of the United States, passed at the first session, I have the honor to transmit herewith a detailed statement of the expenditures for the fiscal year 1888, under the appropriation for the Revenue-Cutter Service.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

Statement in detail of the expenditures under the appropriation for expenses of the Revenue-Cutter Service during the fiscal year ended June 30, 1888.

Pay of officers:	
36 captains, at $2,500 per annum	$90,000.00
36 first lieutenants, at $1,800 per annum	64,800.00
36 second lieutenants, at $1,500 per annum	54,000.00
20 third lieutenants, at $1,200 per annum	24,000.00
16 cadets, at $900 per annum	14,400.00
26 chief engineers, at $1,800 per annum	46,800.00
22 first assistant engineers, at $1,500 per annum	33,000.00
28 second assistant engineers, at $1,200 per annum	33,600.00
220 officers	360,600.00
Deductions for vacancies, difference of pay on leaves of absence and waiting orders	25,762.08
	334,837.92

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Instructor of cadets	$2,000.00
Pay of pilots:	
26 vessels being furnished with officers of this class	29,746.42
Rations for officers:	
220 officers, at 30 cents per day	24,090.00
Deduction for vacations, leaves of absence, and waiting orders	5,064.80
	19,025.20
Pay of crews:	
For the 41 vessels of this service complete	279,250.00
Deduction for absences, desertions, and vessels out of commission	37,156.32
	242,093.68
Rations for crews	52,815.75
Fuel:	
Cost of fuel consumed by 36 steam vessels during the year	60,174.96
Less cost of part thereof, paid from appropriations prior to 1888	7,634.76
	52,540.20

NOTE.—The insufficiency of the appropriation for 1888 did not permit the purchase before the close of that fiscal year of coal to fill up the revenue marine store-houses, and the purchases made for that purpose since funds have been available for 1889 show a large increase in prices above those prevailing in the spring, at which time these supplies are customarily procured.

Repairs and outfits for 25 sea-going vessels, 7 harbor steamers, 4 steam launches, 1 bark, and 4 sloops	120,467.58
Ship-chandlery for 41 vessels	40,072.84
Traveling expenses of officers changing stations and on special duty	8,137.70
Commutation of quarters	6,590.72
Contingent expenses	3,323.28
Total expended*	911,651.29
Unexpended	3,348.71
Amount of appropriation	915,000.00

* In this amount is included the cost of labor, materials, and supplies for the fiscal year 1888, amounting to $12,113.11, the bills for which have not yet been presented to the Department for settlement.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 18.

FURNITURE FOR PUBLIC BUILDINGS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

An estimate from the chief clerk of that Department of appropriation to supply new public buildings with furniture.

DECEMBER 11, 1888.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
December 8, 1888.

SIR: I have the honor to transmit herewith, for the favorable consideration of Congress, a letter from the chief clerk of this Department of the 7th instant, in relation to the necessity of an additional appropriation of $190,300 to supply new public buildings with furniture.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER, HOUSE OF REPRESENTATIVES.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., December 7, 1888.

SIR: I have the honor to state that there exists an immediate necessity for an appropriation of $190,300, in addition to the amount provided in the act making appropriations for the sundry civil expenses of the Government for the fiscal year ending June 30, 1889, for furnishing, in whole or in part, the United States buildings which are approaching completion in the cities hereinafter named and for supplying completed buildings under the control of this Department with additional furniture, viz: Augusta, Me.; Baltimore, Md.; Des Moines, Iowa; Fort Scott, Kans.; Harrisonburgh, Va.; Keokuk, Iowa; Marquette, Mich.; Minneapolis, Minn.; Owensborough, Ky.; Reading, Pa.; Santa Fé, N. Mex.; Springfield, Ohio; and Jefferson, Tex.

The estimates of appropriations for the current fiscal year contained an item of $412,000, for furniture and repairs of furniture for United

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States buildings under the control of the Treasury, which was reduced by Congressional action to $200,000, an amount inadequate to meet the demands of the service, and of which there remains at this date an unexpended balance of less than $12,000, all of which will be required to meet requisitions now pending before the Department.

The difference between the amount requested herein ($190,300), together with the amount ($200,000) appropriated by Congress, and the original estimate of $412,000 for furniture for the current fiscal year, arises from changes in the dates of the completion of certain buildings, and an increase in the estimated cost of the building at Minneapolis, Minn.

From an examination of the estimates for the fiscal year ending June 30, 1890, furniture and repairs of furniture, it will be observed that the buildings in the cities hereinafter mentioned are included therein, viz:

Marquette, Mich	$11,300
Owensborough, Ky	5,000
Jefferson, Tex	6,400

As these buildings are included in this communication among those to be completed during the current fiscal year, it would appear that the Department has been inconsistent in its recommendations, but the change in the dates of their completion has made it necessary that they should be included in the list as set forth herein, and the estimates for the fiscal year 1890—furniture and repairs of furniture—can be reduced accordingly, *i. e.*, $22,700.

Great economy has been observed in the disbursement of this appropriation. The furniture purchased has been manufactured principally from oak and cherry lumber, and in accordance with Department's plans and specifications which were prepared more for the purpose of securing durability than elaborateness of construction.

The extension of the free-delivery system and the general increase in the postal service, have rendered large expenditures of money for furniture for use in post-offices in old or completed buildings necessary.

To secure desirable competition for manufacturing furniture, a period of from three to six months should be allowed in which to complete contracts, and with a view of securing such time, and, also, in order that buildings may be occupied when completed, I would recommend that Congress be requested to provide the appropriation referred to herein, and that it be made available at the earliest practicable moment.

The buildings in the cities hereinafter named will, from present information, be completed during the months of July, August, and September, 1889, and with a view of their being thoroughly equipped with furniture and fixtures on their completion, I would suggest that Congress be requested to make $68,100 of the appropriation for furniture and fixtures for the year 1890 available immediately upon the passage of the same, viz: Auburn, N. Y., Carson City, Nev., Fort Smith, Ark., Houston, Tex., Lacrosse, Wis., Manchester, N. H., Oshkosh, Wis., and San Antonio, Tex.

Respectfully, yours,

E. B. YOUMANS,
Chief Clerk.

HON. SECRETARY OF THE TREASURY.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 19.

PAYMENT OF COSTS OF UNITED STATES MARSHAL.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

An estimate from the Attorney-General of an appropriation to pay costs adjudged against A. A. Wilson, United States marshal, District of Columbia.

DECEMBER 11, 1888.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
December 8, 1888.

SIR: I have the honor to transmit herewith, for the consideration of Congress, copy of a communication from the Attorney-General of the 6th instant, inclosing papers in the matter of the account of James C. Callan, $69.50, being a bill of costs adjudged by the Supreme Court of the United States against A. A. Wilson, United States marshal for the District of Columbia, for the payment of which an appropriation is desired.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER OF THE HOUSE OF REPESENTATIVES.

DEPARTMENT OF JUSTICE,
Washington, December 6, 1888.

SIR: Herewith inclosed is a copy of a letter of the 5th instant, from A. A. Wilson, United States marshal for the District of Columbia, with the certified transcript of papers in the matter of the account of James C. Callan, $69.50, being a bill of costs adjudged by the Supreme Court of the United States against the marshal, the same having been disallowed by the First Comptroller of the Treasury, under date December 1, 1888, as an expense for which there is no general law or appropriation; forwarded to you for transmission to Congress for its action in the matter of relief for the marshal.

Very respectfully,

A. H. GARLAND,
Attorney-General.

The SECRETARY OF THE TREASURY.

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WASHINGTON, D. C., *December* 5, 1888.

SIR: I have the honor to forward herewith the certified transcript of the papers in the matter of the account of James C. Callan, $69.50, being a bill of costs adjudged by the Supreme Court of the United States against the marshal, the same having been disallowed by the First Comptroller under date of December 1, 1888, as an expense not chargeable to the appropriation for fees and expenses of marshals; and further, that there is no general law or appropriation to meet the case, and suggesting that I apply to Congress for relief in the matter.

I therefore submit the papers for your inspection, with the request that they be transmitted to Congress with such indorsement as you deem proper.

Very respectfully,

ALBERT A. WILSON,
Marshal.

Hon. A. H. GARLAND,
Attorney-General United States.

TRANSCRIPT CERTIFICATE.

TREASURY DEPARTMENT,
REGISTER'S OFFICE,
Washington, D. C., December 4, 1888.

Pursuant to section 886 of the Revised Statutes of the United States, I, W. S. Rosecrans, Register of the Treasury Department, do hereby certify that the annexed is a transcript from the books and proceedings of the Treasury Department, and true copies of the originals on file in the case of James C. Callan *vs.* A. A. Wilson, marshal of the District of Columbia.

W. S. ROSECRANS,
Register.

Be it remembered, that William S. Rosecrans, esq., who certified the annexed transcript, is now, and was at the time of doing so, Register of the Treasury of the United States, and that full faith and credit are due to his official attestations.

In testimony whereof, I, Charles S. Fairchild, Secretary of the Treasury of the United States, have hereunto subscribed my name, and caused to be affixed the seal of this Department, at the city of Washington, this fourth day of December, in the year of our Lord 1888.

[SEAL.]

C. S. FAIRCHILD,
Secretary of the Treasury.

[No. 111850. Recorded.]

TREASURY DEPARTMENT, FIRST AUDITOR'S OFFICE,
November 27, 1888.

I hereby certify that I have examined and adjusted an account between the United States and James C. Callan, and find that the sum of $69.50 is due from the United States to him, being costs, case James C. Callan *vs.* A. A. Wilson, marshal of the District of Columbia, on May 14, 1888, which sum is payable from the appropriation for fees and expenses of marshals United States courts, 1888, as appears from the statement and vouchers herewith transmitted for the decision of the First Comptroller of the Treasury thereon.

$69.50.

JAS. Q. CHENOWETH,
First Auditor.

To the FIRST COMPTROLLER OF THE TREASURY.

Allowed by Auditor	$69.50
Disallowed by Comptroller	69.50

No balance due.

FIRST COMPTROLLER'S OFFICE.

I admit and certify the above amended adjustment this 1st day of December, 1888, and find no balance due.

M. J. DURHAM,
First Comptroller.
By J. R. GARRISON,
Deputy Comptroller.

To the REGISTER OF THE TREASURY.

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Statement of the account of James C. Callan, for the District of Columbia, from —— to May 14, 1888.

Amount claimed	$69.50
(Deduct disallowances and suspensions given below.)	
Amount allowed on this account	69.50

FIRST AUDITOR'S OFFICE,
November 27, 1888.

COUSAR.

FIRST COMPTROLLER'S OFFICE,
December 1, 1888.

The above account is disallowed for reasons set forth in letter to Marshal A. A. Wilson of December 1, 1888.

J. ALTHEUS JOHNSON.

WASHINGTON, *October* 20, 1888.

SIR: I have the honor to ask that you would advise me in the following matter:

About a year ago the United States instituted a suit in the police court of this District against James C. Callan and others, known as the "boycott cases;" the case of Callan was made a test case, and was appealed to the supreme court of the District of Columbia.

Callan's bail surrendered him in open court, and the court ordered him into the custody of the marshal.

The defendant's counsel immediately sued out a writ of habeas corpus against the marshal, after which nominal bail was given in the sum of $100, and Callan was released. Motion was made to discharge the prisoner. An order was made certifying the case to the general term to be heard in the first instance. All this took place on November 16, 1887.

On the 23d of November the prayer of the petitioner was refused and an appeal to the Supreme Court of the United States allowed.

On May 14, 1888, in the Supreme Court of the United States the above decision was reversed with costs, "and that the said petitioner, James C. Callan, recover against the said respondent, A. A. Wilson, United States marshal, $69.50 for his costs herein expended," etc.

Now, in view of these facts, and that the said case was instituted by the attorney of the United States, and that Callan was in the custody of the marshal by order of the court, and only then for the brief period while the papers were being prepared in support of the writ of habeas corpus, are these costs properly chargeable to the marshal, and if so, are they payable out of the appropriation for fees and expenses of marshals or for miscellaneous expenses of United States courts, or if not chargeable to either of these appropriations out of what fund are they payable?

By advising me in this matter I will be very much obliged.

Very respectfully,

ALBERT A. WILSON,
Marshal.

HON. A. H. GARLAND,
Attorney-General United States.

DEPARTMENT OF JUSTICE,
Washington, October 23, 1888.

SIR: Your letter of the 20th instant has been received asking out of what appropriation you are to pay the costs in the case against James C. Callan.

The costs adjudged against you in the case should be paid out of the appropriation for expenses of marshals; the voucher upon payment to be indorsed by the judge as an expense growing out of the service of process in the case mentioned.

Very respectfully,

A. H. GARLAND,
Attorney-General.

A. A. WILSON, Esq.,
United States Marshal, Washington, D. C.

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DEPARTMENT OF JUSTICE,
Washington, October 29, 1888.

SIR: Referring to your letter of the 20th instant about the costs in the case against James C. Callan, you are informed that the amount of the costs, $69.50, as adjudged by the court, should be paid from the appropriation of fees and expenses of marshals, 1888.

Very respectfully,

A. H. GARLAND,
Attorney-General.

ALBERT A. WILSON, Esq.,
United States Marshal, Washington, D. C.

The United States to James C. Callan, Dr.

Date.	Designation.	Costs.
1888. May 14	To costs taxed against the respondent in case of James C. Callan, petitioner, and A. A. Wilson, United States marshal, respondent. No. 1318, Supreme Court United States, viz:	
	Clerk	$29.00
	Printing record	20.50
	Attorney	20.00
		69.50

I certify that the above is an expense growing out of the service of process in the case originally known as United States *vs.* James C. Callan afterwards, upon writ of habeas corpus as James C. Callan *vs.* A. A. Wilson, United States marshal.

E. F. BINGHAM,
Chief-Justice Supreme Court, D. C.

NOTES.

This is to certify that this account has not been paid by this office for the reason that the same was not presented for payment until the accounts of this office for the fiscal year ending June 30, 1888, for fees and expenses of marshals had been closed and balances funded back into the United States Treasury.

ALBERT A. WILSON,
United States Marshal.

Received, Washington, D. C., this —— day of ——, from Albert A. Wilson, United States marshal, District of Columbia, the sum of $69.50, in full payment of the above account.

$69.50. J. C. CALLAN.

(Signed in duplicate.)

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., December 1, 1888.

SIR: The account which was made out against the United States in favor of James C. Callan, the same being costs taxed against you in case James C. Callan *vs.* A. A. Wilson, United States marshal, has been considered in this office and disallowed for the reason that there is no appropriation available for the payment thereof. The account is a judgment of the court against you as marshal; but a judgment of the court against an officer of the United States can no more be paid without an express appropriation for the purpose than a judgment against the United States itself—which is never paid without an appropriation for the purpose. Section 989, Revised Statutes, provides for the payment by the United States of all final judgments rendered against collectors of customs and collectors of internal revenue; but appropriations are specially created for the purpose of paying such judgments. (See sections 3220, 3689, 3012½, Revised Statutes, etc.) The last appropriation made for payment of judgments against collectors of customs is the appropriation of $500,000 contained in deficiency act of February 1, 1888.

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I do not see how a judgment for costs against a marshal in a case of illegal arrest or detention can be paid from the appropriation for "fees and expenses of marshals" as an expense growing out of the service of process any more than a judgment for damages for the illegal arrest or detention might be so paid.

There being no general law or appropriation to meet the case of a marshal of the kind you now present, it would seem to be proper for Congress to give you special relief in the matter.

Very respectfully,

M. J. DURHAM,
Comptroller.

ALBERT A. WILSON, Esq.,
United States Marshal, Washington, D. C.

UNITED STATES MARSHAL'S OFFICE,
Washington, D. C., December 3, 1888.

SIR: Your letter of the 1st instant, disallowing the account of James C. Callan, No. 111850, filed by me as payable from the appropriation for fees and expenses of marshals, 1888, has been received.

In disallowing the account you state that the same is not an expense chargeable to the appropriation named, and "there being no general law or appropriation to meet the case of a marshal of the kind you now present, it would seem to be proper for Congress to give you special relief in the matter."

In view of this condition of things, I have the honor to request that I be furnished with a copy of the papers in the case, in order that I may present them to Congress for a special appropriation in the premises.

Very respectfully,

ALBERT A. WILSON,
Marshal.

Hon. M. J. DURHAM,
First Comptroller, United States Treasury.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. DOC. No. 20.

ELECTORS OF PRESIDENT AND VICE-PRESIDENT.

LETTERS

FROM THE

SECRETARY OF STATE OF THE UNITED STATES,

TRANSMITTING

Certified copies of the final ascertainments of the electors for President and Vice-President appointed in the following-named States, at the election held in said States, respectively, on the 6th of November, 1888, viz:

1. *New Jersey.*
2. *Kansas.*
3. *Alabama.*
4. *Louisiana.*
5. *Missouri.*
6. *Maryland.*
7. *North Carolina*
8. *Georgia.*

DECEMBER 11, 1888.—Laid on the table and ordered to be printed.

DEPARTMENT OF STATE,
Washington, December 7, 1888.

SIR: I have the honor to transmit herewith, in pursuance of the provisions of the act of Congress, approved February 3, 1887, a certified copy of the final ascertainment of the electors for President and Vice-President, appointed in the State of New Jersey, at the election held therein on the 6th of November, 1888, as certified to me by the governor of the said State.

I have the honor to be, sir, your obedient servant,

T. F. BAYARD.

Hon. JOHN G. CARLISLE,
Speaker of the House of Representatives.

United States of America. Department of State. To all whom these presents shall come, greeting:

In accordance with the provisions of the act of Congress approved February 3, 1887, I certify that the following is a true copy of the certificate of the final ascertainment of the electors for President and Vice-President appointed in the State of New Jersey at the election held therein on the 6th of November, 1888, as received by me from the governor of the said State.

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THE STATE OF NEW JERSEY:

I, Robert S. Green, governor of the State of New Jersey, do hereby certify that the board of State canvassers, duly convened on the twenty-seventh day of November instant, in accordance with the laws of the State of New Jersey, did then and there ascertain and determine that at an election held in the said State on the sixth day of November instant, George G. Green, John McAnerney, John W. Westcott, Daniel Morris, Archer N. Martin, Richard S. Kuhl, James F. Randolph, Edward Balbach, jr., and Edwin A. Stevens, were duly elected and chosen electors of President and Vice-President of the United States; and I do hereby further certify that the said board of State canvassers did then and there also ascertain and determine, under and by virtue of the laws of said State, that the number of votes given or cast at said election for each person for whose appointment any and all votes were given or cast for electors of President and Vice-President of the United States are as follows, to wit:

George C. Green received one hundred and fifty-one thousand four hundred and ninety-three votes	151,493
John McAnerney received one hundred and fifty-one thousand four hundred and eighty votes	151,480
John W. Westcott received one hundred and fifty-one thousand four hundred and ninety-four votes	151,494
Daniel Morris received one hundred and fifty-one thousand five hundred and eight votes	151,508
Archer N. Martin received one hundred and fifty-one thousand four hundred and eighty-eight votes	151,488
Richard S. Kuhl received one hundred and fifty-one thousand four hundred and eighty-eight votes	151,488
James F. Randolph received one hundred and fifty-one thousand five hundred votes	151,500
Edward Balbach, jr., received one hundred and fifty-one thousand four hundred and eighty-four votes	151,484
Edwin A. Stevens received one hundred and fifty-one thousand five hundred votes	151,500
Gardner F. Colby received one hundred and forty-four thousand three hundred and forty-seven votes	144,347
Alexander C. Cattell received one hundred and forty-four thousand three hundred and forty-six votes	144,346
Richard S. Leaming received one hundred and forty-four thousand three hundred and fifty-two votes	144,352
John P. Haines received one hundred and forty-four thousand three hundred and forty-one votes	144,341
Hugh W. Adams received one hundred and forty-four thousand three hundred and sixty votes	144,360
Charles Place received one hundred and forty-four thousand three hundred and forty-seven votes	144,347
James A. Webb received one hundred and forty-four thousand three hundred and thirty-nine votes	144,339
Franklin Murphy received one hundred and forty-four thousand three hundred and thirty votes	144,330
Jacob Ringle received one hundred and forty-four thousand three hundred and thirty-two votes	144,332
Clayton Lippincott received seven thousand seven hundred and ninety-four votes	7,794
David F. Merritt received seven thousand eight hundred and forty votes	7,840
Thomas Annadown received seven thousand nine hundred and thirty-one votes	7,931
Charles B. Coles received seven thousand nine hundred and thirty votes	7,930
Theodore W. Burger received seven thousand nine hundred and seven votes	7,907
William H. Morrow received seven thousand nine hundred and thirty-two votes	7,932
Charles H. Stocking received seven thousand nine hundred and thirty-three votes	7,933
Stephen Francisco received seven thousand nine hundred and thirty-three votes	7,933
Robert R. Doherty received seven thousand nine hundred and thirty-two votes	7,932

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Alfred Satterthwaite received five votes	5
George H. Larison received five votes	5
Charles S. Tyler received fourteen votes	14
Alfred Budd received fourteen votes	14
John G. Drew received fourteen votes	14
Samuel Barber received fourteen votes	14
Erastus E. Potter received fifteen votes	15
Gottlieb Huber received fourteen votes	14
Thomas Jacobs received fourteen votes	14
Clinton B. Fisk received eleven votes	11
Jno. A. Brooks received ten votes	10
Geo. A. Halsey received one vote	1
John McChesney received one vote	1
John Gill received one vote	1
Leon Abbett received one vote	1
Prohibition received three votes	3
Belva Lockwood received one vote	1
James A. Adams received nine votes	9
J. W. Grant received one vote	1
Blank received three votes	3
Robert H. Cowdrey received one vote	1
W. H. T. Wakefield received one vote	1
Alvin J. Streeter received one vote	1
Chas. E. Cunningham received one vote	1
Albert E. Redstone received one vote	1
John Colvin received one vote	1
Mahlon Hoagland received one vote	1
John Mallon received one vote	1
Wellington Smith received one vote	1
Millard F. Riley received one vote	1
Edward Bird Grubb received four votes	4
William A. M. Mack received one vote	1
Scattering received six votes	6

In testimony whereof I have hereunto set my hand and caused the great seal of the said State to be hereunto affixed, at Trenton, this twenty-eighth day of November, in the year of our Lord one thousand eight hundred and eighty-eight, and of the Independence of the United States the one hundred and thirteenth.

[GREAT SEAL OF NEW JERSEY.] ROBT. S. GREEN.

By the governor:

HENRY C. KELSEY,
Secretary of State.

In testimony whereof, I, T. F. Bayard, Secretary of State of the United States, have hereunto subscribed my name and caused the seal of the Department of State to be affixed.

Done at the city of Washington, this seventh day of December, A. D. 1888, and the Independence of the United States of America the one hundred and thirteenth.

[SEAL.] T. F. BAYARD.

DEPARTMENT OF STATE,
Washington, December 5, 1888.

SIR: I have the honor to transmit herewith, in pursuance of the provisions of the act of Congress approved February 3, 1887, a certified copy of the final ascertainment of the electors for President and Vice-President, appointed in the State of Kansas, at the election held therein on the 6th of November, 1888, as certified to me by the governor of the said State.

I have the honor to be, sir, your obedient servant,

T. F. BAYARD.

Hon. JOHN G. CARLISLE,
Speaker of the House of Representatives.

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United States of America. Department of State. To all to whom these presents shall come, greeting:

In accordance with the provisions of the act of Congress approved February 3, 1887, I certify that the following is a true copy of the certificate of the final ascertainment of the electors for President and Vice-President appointed in the State of Kansas at the election held therein on the 6th of November, 1888, as received by me from the governor of the said State.

THE STATE OF KANSAS:

EXECUTIVE DEPARTMENT,
Topeka, November 30, 1888.

I, John A. Martin, governor of the State of Kansas, do hereby certify that, in pursuance of the laws of the State of Kansas, electors of President and Vice-President were chosen by the voters of the State at the general election held on Tuesday, the sixth day of November, A. D. 1888, and that, for the purpose of canvassing the result of said election, the State board of canvassers, consisting of the governor, secretary of state, auditor of state, treasurer of state, and attorney-general, met at the office of the secretary of state on Monday, November 26, A. D. 1888, as provided by law, and proceeded to examine and make a statement of the whole number of votes given at such election for electors of President and Vice-President of the United States, which statement they certified to be correct, and subscribed their names thereto; and that said board of canvassers did thereupon determine what persons, by the greatest number of votes, were elected to the office of electors of President and Vice-President of the United States, and did endorse and subscribe on such statement a certificate of such determination, and did file the said statement, so certified and endorsed, in the office of the secretary of state.

I do further certify that the final ascertainment made under and in pursuance of laws of the State of Kansas, as appears from the original statement, certificate, and endorsements on file in the office of the secretary of state, is that the persons hereinafter named received the votes set opposite their respective names for the office of electors of President and Vice-President of the United States, to wit:

Names of persons voted for—	No. of votes received.	Names of persons voted for—	No. of votes received.
John L. Waller	182,845	Cyrus Corning	37,788
Eugene F. Ware	182,887	T. D. Fraser	34,659
Alonzo W. Robinson	182,890	D. O. Markley	34,679
Frank R. Ogg	182,892	J. L. Shinn	37,708
Thomas P. Anderson	182,904	P. B. Maxson	37,718
John Madden	182,836	L. G. Frybarger	37,306
Delbert A. Valentine	182,857	Albert Fuller	37,685
James B. McGonigal	182,832	Charles Rumsey	36,917
Willis G. Emerson	182,636	J. H. Byers	6,779
J. L. Grider	102,739	W. H. Ransom	6,777
John Sheridan	102,745	J. N. Scouller	6,767
B. A. Seaver	102,730	W. H. Lemon	6,770
C. E. Benton	102,728	Miles Brown	6,769
E. A. Scammon	102,727	J. H. Thompson	6,767
John E. Watrous	102,728	Chas. Fairfield	6,764
W. C. Buchanan	102,728	C. H. St. John	6,766
W. D. Covington	102,708	W. M. Friedly	6,758
B. F. Milton	102,710	R. J. St. Clair	2,896
John Davis	37,787	Robert B. Frye	2,888

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I further certify that it was ascertained by the State board of canvassers, in pursuance of law, that John L. Waller, Engene F. Ware, Alonzo W. Robinson, Frank R. Ogg, Thomas P. Anderson, John Madden, Delbert A. Valentine, James B. McGonigal, and Willis G. Emerson, having received the greatest number of votes cast at the general election held on the sixth day of November, A. D. 1888, for electors of President and Vice-President of the United States, are the duly chosen and appointed electors of President and Vice-President of the United States for the State of Kansas.

In testimony whereof I have hereunto set my hand and caused to be affixed the great seal of the State.

Done at the city of Topeka, this 30th day of November, A. D. 1888.

[GREAT SEAL OF KANSAS.] JOHN A. MARTIN.

By the governor:

E. B. ALLEN,
Secretary of State.

In testimony whereof I, T. F. Bayard, Secretary of State of the United States, have hereunto subscribed my name and caused the seal of the Department of State to be affixed.

Done at the city of Washington, this fourth day of December, A. D. 1888, and the Independence of the United States of America the one hundred and thirteenth.

[SEAL.] T. F. BAYARD.

DEPARTMENT OF STATE,
Washington, December 7, 1888.

SIR: I have the honor to transmit herewith, in pursuance of the provisions of the act of Congress approved February 3, 1887, a certified copy of the final ascertainment of the electors for President and Vice-President, appointed in the State of Alabama, at the election held therein on the 6th of November, 1888, as certified to me by the governor of the said State.

I have the honor to be, sir, your obedient servant,

T. F. BAYARD.

Hon. JOHN G. CARLISLE,
Speaker of the House of Representatives.

United States of America, Department of State, to all to whom these presents shall come, greeting:

In accordance with the provisions of the act of Congress approved February 3, 1887, I certify that the following is a true copy of the certificate of the final ascertainment of the electors for President and Vice-President, appointed in the State of Alabama at the election held therein on the 6th of November, 1888, as received by me from the governor of the said State:

EXECUTIVE DEPARTMENT,
GOVERNOR'S OFFICE,
Montgomery, Ala.

To the honorable the SECRETARY OF STATE,
Washington, D. C.,

SIR: In conformity with the act of Congress approved February 3rd, 1887, relating to the duties of the executives of the several States

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in certifying the result in each State of the election for electors of President and Vice-President of the United States, I beg to submit herewith the following statements:

On November 20th, 1888, the boards of county supervisors having made returns from all the counties in this State showing the result of the election held in the several counties of the State on November 6th, 1888, for electors of President and Vice-President of the United States, I, Thomas Seay, governor of the State of Alabama, proceeded, within fifteen days after the time for making the returns, in the presence of the secretary of state, Hon. Charles C. Langdon, to estimate the returns and to ascertain who had been elected at said election.

The names of all the electors voted for, together with the number of votes each one received, appears by the annexed table:

Vote in Alabama for Presidential electors, November 6, 1888.

James T. Holtzclaw	117,314	B. O. James	56,196
William Richardson	117,309	C. D. Alexander	56,194
E. L. Russell	117,320	A. E. Stratton	56,196
Albert Steinhart	116,866	N. B. Spears	56,033
H. D. Clayton, jr	117,000	B. C. Lanier	46,897
Peter M. Horn	117,284	J. C. Orr	583
J. P. Oliver	117,283	F. E. Rankin	578
E. De Graffenreid	117,284	F. J. Tyler	582
J. W. Bishop	117,273	Peter Findley	582
Emmet O'Neal	117,286	J. F. Goldman	577
R. A. Moseley, jr	56,197	W. C. Durson	582
William Henderson	56,197	Andrew Jackson	582
E. W. Williams	56,196	W. F. Dozier	578
J. H. Perdue	56,188	Edward Leslie	582
J. H. Flournoy	56,189	B. W. Eddy	582

I therefore certify that James T. Holtzclaw, William Richardson, Edward L. Russell, Albert Steinhart, Henry D. Clayton, jr., Peter M. Horn, Junius P. Oliver, Edward De Graffenried, John W. Bishop, and Emmet O'Neal were duly and constitutionally elected as electors from the State of Alabama of President and Vice-President of the United States at the election held on November 6th, 1888.

In testimony whereof I hereunto subscribe my name and affix the great seal of the State this the 3rd day of December, A. D. 1888, and the year of the Independence of the United States one hundred and thirteenth.

[GREAT SEAL OF ALABAMA.] THOS. SEAY,
Governor.

C. C. LANGDON,
Secretary of State.

In testimony whereof I, T. F. Bayard, Secretary of State of the United States, have hereunto subscribed my name and caused the seal of the Department of State to be affixed.

Done at the City of Washington this seventh day of December, A. D. 1888, and the Independence of the United States of America the one hundred and thirteenth.

[SEAL.] T. F. BAYARD.

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DEPARTMENT OF STATE,
Washington, December 7, 1888.

SIR: I have the honor to transmit herewith, in pursuance of the provisions of the act of Congress approved February 3, 1887, a certified copy of the final ascertainment of the electors for President and Vice-President appointed in the State of Louisiana at the election held therein on the 6th of November, 1888, as certified to me by the governor of the said State.

I have the honor to be, sir, your obedient servant,

T. F. BAYARD.

Hon. JOHN G. CARLISLE,
Speaker of the House of Representatives.

United States of America, Department of State. To all to whom these presents shall come, greeting:

In accordance with the provisions of the act of Congress, approved February 3, 1887, I certify that the following is a true copy of the certificate of the final ascertainment of the electors for President and Vice President, appointed in the State of Louisiana at the election held therein on the 6th of November, 1888, as received by me from the governor of the said State.

EXECUTIVE DEPARTMENT,
State of Louisiana:

This is to certify that at an election held on the sixth day of November, A. D. 1888 (it being the Tuesday next following the first Monday of said month), by virtue of the proclamation of the governor of this State, dated the 4th day of September, 1888, issued in pursuance of the laws of this State, for electors for President and Vice-President of the United States, it appears from the returns of said election made by the returning officers throughout this State, and the civil sheriff of the parish of Orleans, filed in the office of the secretary of state and compiled by him on the twentieth day of November, A. D. 1888, that the following named persons have each received the vote written opposite their respective names for the office of electors for President and Vice-President of the United States for the State of Louisiana, viz:

	Name.	Votes.
For the State at large	A. H. May	85,032
Do	F. P. Stubbs	81,978
First district	Geo. H. Theard	85,015
Second district	Euclid Boriand	85,003
Third district	E. A. O'Sullivan	85,011
Fourth district	E. W. Sutherlin	85,015
Fifth district	H. P. Wells	85,026
Sixth district	L. D. Beale	84,993
For the State at large	P. F. Herwig	30,484
Do	R. F. Guichard	30,663
First district	L. Lamaniere	30,593
Second district	A. Hero, jr	30,594
Third district	T. A. Cage	30,415
Fourth district	E. J. Barrett	26,137
Fifth district	James Forsythe	30,701
Sixth district	Napoleon Lastrapes	30,364
For the State at large	Chas. E. McDonald	127
Do	I. N. Pharr	126
First district	M. C. B. Mason	127
Second district	S. M. Angell	127

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	Name.	Votes.
Third district	D. W. White	127
Fourth district	David Brewer	127
Fifth district	James A. Parker	127
Sixth district	C. W. Durkee	127
For the State at large	Robt. Benifield	39
Do	W. H. Pemberton	39
First district	R. D. Wilde	39
Second district	Francis T. Cooper	39
Third district	E. E. Ferguson	39
Fourth district	E. J. Barnett	4,497
Fifth district		
Sixth district	W. W. Faust	39
For the State at large	F. B. Stubbs	3,042
Do	I. N. Patterson	1
Prohibition electors		25
Fisk electors		8
Blank		16
Scattering		29

From which it results that *A. H. May* and *F. P. Stubbs*, for the State at large, and *Geo. H. Theard*, for the first district, *Euclid Borland*, for the second district, *E. A. O'Sullivan*, for the third district, *E. W. Sutherlin*, for the fourth district, *H. P. Wells*, for the fifth district, and *L. D. Beale*, for the sixth district, having received the greatest number of votes cast at said election for the office of electors of President and Vice-President of the United States for the State of Louisiana, it is therefore declared and certified that they are duly elected as such electors of President and Vice-President of the United States for this State.

In testimony whereof, we have hereunto signed our names, authenticated with the seal of the State of Louisiana, at the city of Baton Rouge, this thirtieth day of November, in the year of our Lord one thousand eight hundred and eighty-eight.

FRANCIS T. NICHOLLS,
Governor of the State of Louisiana.

[GREAT SEAL OF LOUISIANA.]

L. F. MASON,
Secretary of State.

STATE OF LOUISIANA:

Pursuant to the laws of the United States of America, I, Francis Tillou Nicholls, governor of the State of Louisiana, do hereby certify that—

A. H. May,
Geo. H. Theard,
E. A. O'Sullivan,
H. P. Wells,
F. P. Stubbs,
Euclid Borland,
E. W. Sutherlin,
L. D. Beale,

were chosen and appointed electors of President and Vice-President of the United States, on the part of the State of Louisiana, agreeably to the provisions of the laws of said State, and in conformity to the Constitution of the United States of America, for the purpose of giving in their votes for President and Vice-President of the United States for the term prescribed by the Constitution of said United States, to begin on the fourth day of March, in the year of our Lord one thousand eight hundred and eighty-nine.

In testimony whereof, I have hereunto affixed my signature and caused the great seal of the State to be attached at the city of Baton

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Rouge, this thirtieth day of November, in the year of our Lord one thousand eight hundred and eighty-eight.

[GREAT SEAL OF LOUISIANA.] FRANCIS T. NICHOLLS.

By the governor:

L. F. MASON,
Secretary of State.

In testimony whereof I, T. F. Bayard, Secretary of State of the United States, have hereunto subscribed my name and caused the seal of the Department of State to be affixed.

Done at the city of Washington, this seventh day of December, A. D. 1888, and the Independence of the United States of America the one hundred and thirteenth.

[SEAL.] T. F. BAYARD.

DEPARTMENT OF STATE,
Washington, December 7, 1888.

SIR: I have the honor to transmit herewith, in pursuance of the provisions of the act of Congress, approved February 3, 1887, a certified copy of the final ascertainment of the electors for President and Vice-President, appointed in the State of Missouri at the election held therein on the 6th of November, 1888, as certified to me by the governor of the said State.

I have the honor to be, sir, your obedient servant,

T. F. BAYARD.

Hon. JOHN G. CARLISLE,
Speaker of the House of Representatives.

United States of America. Department of State. To all whom these presents shall come, greeting:

In accordance with the provisions of the act of Congress, approved February 3, 1887, I certify that the following is a true copy of the certificate of the final ascertainment of the electors for President and Vice-President appointed in the State of Missouri at the election held therein on the 6th of November, 1888, as received by me from the governor of said State.

THE STATE OF MISSOURI, *ss:*

I, Albert P. Morehouse, governor of the State of Missouri, do hereby certify, that I have this day, as provided by law, canvassed and added up the returns certified and transmitted to me, from the several counties in the State, of the vote cast for the electors of President and Vice-President of the United States, at the general election held in this State on the sixth day of November, A. D. eighteen hundred and eighty-eight, and do find and ascertain, that

John F. Williams, for elector at large, received two hundred and sixty-one thousand eight hundred and thirty-nine votes; that

Charles H. Morgan, for elector at large, received two hundred and sixty-one thousand, nine hundred and forty-three votes, and that the said John F. Williams and Charles H. Morgan received the highest number of votes for said office of electors at large; and that

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Edwin R. McKee, for elector of the first electoral district, received two hundred and sixty-one thousand seven hundred and six votes;

John P. Butler, for elector of the second electoral district, received two hundred and sixty-one thousand seven hundred and eight votes;

James L. Farris, for elector of the third electoral district, received two hundred and sixty-one thousand seven hundred and ten votes;

John W. Stokes, for elector of the fourth electoral district, received two hundred and sixty-one thousand eight hundred and thirty-three votes;

William Steele, for elector of the fifth electoral district, received two hundred and sixty-one thousand seven hundred and twenty-seven votes.

George F. Davis, for elector of the sixth electoral district, received two hundred and sixty-one thousand seven hundred and sixteen votes;

George P. Smith, for elector of the seventh electoral district, received two hundred and sixty-one thousand seven hundred and eleven votes;

Christopher P. Ellerbe, for elector of the eighth electoral district, received two hundred and sixty-one thousand seven hundred and fourteen votes;

Henry G. Keevil, for elector of the ninth electoral district, received two hundred and sixty-one thousand six hundred and ninety-seven votes;

Samuel Byrns, for elector of the tenth electoral district, received two hundred and sixty-one thousand seven hundred and sixteen votes;

John A. Hockaday, for elector of the eleventh electoral district, received two hundred and sixty-one thousand seven hundred and seven votes;

John H. Lucas, for elector of the twelfth electoral district, received two hundred and sixty-one thousand seven hundred and six votes;

James L. Rush, for elector of the thirteenth electoral district, received two hundred and sixty-one thousand four hundred and sixty-one votes; and

William N. Evans, for elector of the fourteenth electoral district, received two hundred and sixty one thousand five hundred and sixty votes; and that they, the said Edwin R. McKee, John P. Butler, James L. Farris, John W. Stokes, William Steele, George F. Davis, George P. Smith, Christopher P. Ellerbe, Henry G. Keevil, Samuel Byrns, John A. Hockaday, John H. Lucas, James L. Rush, and William N. Evans, electors of the several districts named, received the highest number of votes given or cast for any person residing in the same district.

Now, therefore, I declare the said John F. Williams and the said Charles H. Morgan duly elected electors-at-large, and the said Edwin R. McKee, John P. Butler, James L. Farris, John W. Stokes, William Steele, George F. Davis, George P. Smith, Christopher P. Ellerbe, Henry G. Keevil, Samuel Byrns, John A. Hockaday, John H. Lucas, James L. Rush, and William N. Evans duly elected electors for the electoral districts of the State of Missouri as aforesaid.

In testimony whereof I have hereunto set my hand and caused to be affixed the great seal of the State of Missouri.

Done at the City of Jefferson this twentieth day of November, in the year of our Lord one thousand eight hundred and eighty-eight, of the Independence of the United States the one hundred and thirteenth, and of the State of Missouri the sixty-ninth.

[GREAT SEAL OF MISSOURI.] ALBERT P. MOORHOUSE.

By the governor:

MICHL. K. MCGRATH,
Secretary of State.

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In testimony whereof I, T. F. Bayard, Secretary of State of the United States, have hereunto subscribed my name and caused the seal of the Department of State to be affixed.

Done at the city of Washington, this seventh day of December, A. D. 1888, and the Independence of the United States of America the one hundred and thirteenth.

[SEAL.] T. F. BAYARD.

DEPARTMENT OF STATE,
Washington, December 5, 1888.

SIR: I have the honor to transmit herewith, in pursuance of the provisions of the act of Congress approved February 3, 1887, a certified copy of the final ascertainment of the electors for President and Vice-President, appointed in the State of Maryland, at the election held therein on the 6th of November, 1888, as certified to me by the governor of the said State.

I have the honor to be, sir, your obedient servant,

T. F. BAYARD.

Hon. JOHN G. CARLISLE,
Speaker of the House of Representatives.

United States of America. Department of State. To all to whom these presents shall come, greeting:

In accordance with the provisions of the act of Congress approved February 3, 1887, I certify that the following is a true copy of the certificate of the final ascertainment of the electors for President and Vice-President appointed in the State of Maryland at the election held therein on the 6th of November, 1888, as received by me from the governor of the said State:

THE STATE OF MARYLAND,
Executive Department:

I, Elihu E. Jackson, governor of Maryland, do hereby certify that it appears from the official returns now on file in this department of an election held in this State on Tuesday, the sixth day of November, instant, for eight electors of President and Vice-President of the United States, that the following-named persons were voted for at said election and received the number of votes set opposite their respective names for electors as aforesaid, to wit:

James Hodges received 106,118 votes;
Henry Page received 106,152 votes;
William Scott Roberts received 106,081 votes;
James G. Berret received 106,159 votes;
Willoughby N. Smith received 106,168 votes;
Isaac Gorham Moale received 106,160 votes;
Robert C. Combs received 106,165 votes;
Hattersly W. Talbott received 106,161 votes;
Francis Snowden Hill received 99,812 votes;
John R. Bond received 99,915 votes;
James W. Waddell received 99,943 votes;
Samuel Roop received 99,986 votes;

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William Coath received 99,947 votes;
Joseph M. Cushing received 99,963 votes;
Thomas Parran, junior, received 99,944 votes;
Daniel Chisholm received 99,943 votes;
Eugene Levering received 4,760 votes;
Charles W. Jefferson received 4,756 votes;
Esau S. D. Insley received 4,762 votes;
Phineas F. Ball received 4,763 votes;
Richard M. J. Harker received 4,766 votes;
Frank V. Rhodes received 4,764 votes;
De Witt C. Ingle received 4,743 votes; and
Francis B. Sappington received 4,767 votes.

And I do further certify that

James Hodges, of Baltimore City;
Henry Page, of Somerset County;
William Scott Roberts, of Queen Anne County;
James G. Berret, of Carroll County;
Willoughby N. Smith, of Baltimore City;
Isaac Gorham Moale, of Baltimore City;
Robert C. Combs, of Saint Mary's County; and
Hattersby W. Talbott, of Montgomery County,

received the highest number of votes and were duly chosen and elected, in accordance with the laws of Maryland, electors of President and Vice-President of the United States.

Given under my hand, the great seal of Maryland, at the city of Annapolis, on the twenty-seventh day of November, in the year of our Lord one thousand eight hundred and eighty-eight.

[GREAT SEAL OF MARYLAND.] ELIHU E. JACKSON.

By the governor:
E. W. LE COMPTE,
Secretary of State.

In testimony whereof I, T. F. BAYARD, Secretary of State of the United States, have hereunto subscribed my name and caused the seal of the Department of State to be affixed.

DONE at the city of Washington, this fourth day of December, A. D. 1888, and the Independence of the United States of America the one hundred and thirteenth.

[SEAL.] T. F. BAYARD.

DEPARTMENT OF STATE,
Washington, December 5, 1888.

SIR: I have the honor to transmit herewith, in pursuance of the provisions of the act of Congress approved February 3, 1887, a certified copy of the final ascertainment of the electors for President and Vice-President, appointed in the State of North Carolina, at the election held therein on the 6th of November, 1888, as certified to me by the governor of the said State.

I have the honor to be, sir, your obedient servant,
T. F. BAYARD.

Hon. JOHN G. CARLISLE,
Speaker of the House of Representatives.

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United States of America, Department of State, to all to whom these presents shall come, greeting:

In accordance with the provisions of the act of Congress approved February 3, 1887, I certify that the following is a true copy of the certificate of the final ascertainment of the electors for President and Vice-President appointed in the State of North Carolina at the election held therein on the 6th of November, 1888, as received by me from the governor of the said State:

To the honorable the SECRETARY OF STATE FOR THE UNITED STATES:

I, Alfred M. Scales, governor of North Carolina, do hereby certify that at a canvass had under and in pursuance of the laws of this State of the votes cast in this State at an election held for eleven electors of President and Vice-President of the United States on Tuesday, the 6th of November, 1888, being Tuesday after the first Monday thereof, it was duly ascertained that—

Alfred M. Waddell, of the 6th Congressional district, received one hundred and forty-seven thousand nine hundred and two votes (147,902).

That Frederick N. Strudwick, of the Fourth Congressional district, received one hundred and forty-seven thousand eight hundred and ninety-four votes (147,894).

That George H. Brown, jr., of the First Congressional district, received one hundred and forty-seven thousand nine hundred and sixty-six votes (147,966).

That John E. Woodard, of the Second Congressional district, received one hundred and forty-seven thousand nine hundred and sixty votes (147,960).

That Charles B. Aycock, of the Third Congressional district, received one hundred and forty-seven thousand nine hundred and fifty-five votes (147,955).

That Edward E. Pou, jr., of the Fourth Congressional district, received one hundred and forty-seven thousand nine hundred and fifty-nine votes (147,959).

That John H. Dobson, of the Fifth Congressional district, received one hundred and forty-seven thousand nine hundred and sixty votes (147,960).

That Samuel J. Pemberton, of the 6th Congressional district, received one hundred and forty-seven thousand nine hundred and fifty-seven votes (147,957).

That Leroy C. Caldwell, of the Seventh Congressional district, received one hundred and forty-seven thousand nine hundred and sixty votes (147,960).

That Thomas N. Vance, of the Eighth Congressional district, received one hundred and forty-seven thousand nine hundred and fifty-eight votes (147,958).

That William T. Crawford, of the Ninth Congressional district, received one hundred and forty-eight thousand three hundred and thirty-six votes (148,336).

And that they having received the highest number of votes cast, they were duly chosen electors of President and Vice-President of the United States for the State of North Carolina at the election held as aforesaid.

And I do hereby further certify that at said canvass it was also ascertained that there were cast at said election votes for the following-named persons as hereinbelow stated, to wit:

For Augustus M. Moore, of the First Congressional district, one hundred and thirty-four thousand seven hundred and seven (134,707) votes.

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For James E. Boyd, of the Fifth Congressional district, one hundred and thirty-four thousand seven hundred and eighty-four (134,784) votes.

For George A. Sparrow, of the First Congressional district, one hundred and thirty-four thousand six hundred and seventy-six votes (134,676).

For Joseph J. Martin, of the Second Congressional district, one hundred and thirty-four thousand seven hundred and nine votes (134,709).

For Oscar J. Spears, of the Third Congressional district, one hundred and thirty-four thousand seven hundred and nine votes (134,709).

For Thomas R. Purnell, of the Fourth Congressional district, one hundred and thirty-four thousand seven hundred and eight votes (134,708).

For John T. Strayhorn, of the Fifth Congressional district, one hundred and thirty-four thousand six hundred and ninety-four votes (134,694).

For Richard N. Norment, of the Sixth Congressional district, one hundred and thirty-four thousand six hundred and ninety-four votes (134,694).

For Marshall L. Mott, of the Seventh Congressional district, one hundred and thirty-four thousand six hundred and ninety (134,690) votes.

For Julius B. Fortune, of the Eighth Congressional district, one hundred and thirty-four thousand six hundred and ninety-four votes.

For Wallace W. Rollins, of the Ninth Congressional district, one hundred and thirty-four thousand six hundred and ninety-four votes (134,694).

For James R. Jones, of the 7th Congressional district, twenty-six hundred and ninety-two votes.

For Joseph E. Walker, of the 7th Congressional district, twenty-seven hundred and eighty-seven votes.

For Joseph R. Jones, of the 7th Congressional district, one hundred and forty-eight votes.

For William D. McNeill, of the Third Congressional district, thirty-one votes.

For George D. Langston, of the First Congressional district, twenty-seven hundred and eighty-nine votes.

For W. D. Kivett, of the Third Congressional district, thirty-one votes.

For Joseph D. Webb, of the Second Congressional district, twenty-seven hundred and eighty-seven votes.

For John McMellan, of the Third Congressional district, twenty-seven hundred and eighty-nine votes.

For Henry S. McPherson, of the Third Congressional district, thirty-one votes.

For Joseph M. Templeton, of the Fourth Congressional district, twenty-seven hundred and eighty-eight votes.

For Joseph Ragsdale, of the Fifth Congressional district, twenty-seven hundred and eighty votes.

For V. O. Wilson, of the Fifth Congressional district, thirty-one votes.

For Thomas L. Vail, of the 6th Congressional district, twenty-seven hundred and eighty-seven votes.

For Thomas M. George, of the 7th Congressional district, twenty-seven hundred and eighty-seven votes.

For Ebenezer E. Boyce, of the Eighth Congressional district, twenty-seven hundred and eighty-six votes.

For George W. Bowman, of the Eighth Congressional district, thirty-seven votes.

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For Benjamin B. Lake, of the Ninth Congressional district, twenty-seven hundred and forty-three votes.

For Charles P. Ashton, of the Ninth Congressional district, thirty-one votes.

In testimony whereof I, Alfred M. Scales, governor of North Carolina, have hereunto set my hand and caused the great seal of the State to be affixed.

Done in the city of Raleigh, the 26th day of November, A. D. 1888, and in the 113th year of our American Independence.

[GREAT SEAL OF NORTH CAROLINA.] A. M. SCALES,
Governor of N. C.

By the governor:
C. H. ARMFIELD,
Private Secretary.

In testimony whereof I, T. F. Bayard, Secretary of State of the United States, have hereunto subscribed my name and caused the seal of the Department of State to be affixed.

Done at the city of Washington, this fourth day of December, A. D. 1888, and the Independence of the United States of America the one hundred and thirteenth.

[SEAL.] T. F. BAYARD.

DEPARTMENT OF STATE,
Washington, December 5, 1888.

SIR: I have the honor to transmit herewith, in pursuance of the provisions of the act of Congress approved February 3, 1887, a certified copy of the final ascertainment of the electors for President and Vice-President appointed in the State of Georgia at the election held therein on the 6th of November, 1888, as certified to me by the governor of the said State.

I have the honor to be, sir, your obedient servant,
T. F. BAYARD.

Hon. JOHN G. CARLISLE,
Speaker of the House of Representatives.

United States of America. Department of State. To all to whom these presents shall come, greeting:

In accordance with the provisions of the act of Congress approved February 3, 1887, I certify that the following is a true copy of the certificate of the final ascertainment of the electors for President and Vice-President appointed in the State of Georgia at the election held therein on the 6th of November, 1888, as received by me from the governor of the said State:

VOTE FOR PRESIDENTIAL ELECTORS, 1888.

STATE OF GEORGIA,
Office of Secretary of State:

ATLANTA, GA., *November 26th*, 1888.

I hereby certify that on this the twenty-sixth day of November, eighteen hundred and eighty-eight, being the twentieth day after the election

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held on the sixth instant, in this State, for electors of President and Vice-President of the United States, I have, as required by the statute in such case made and provided, consolidated the several returns of said election received at the office of the secretary of state, and that it appears from said consolidation that Thomas E. Watson received 100,412 votes, John T. Graves received 100,435, James A. Brannen received 100,374, Augustus L. Hawes received 100,356, Thomas B. Felder, jr., 100,360, James M. Mobley 100,363, James A. Gray 100,316, Robley D. Smith 100,472, McConnell L. Johnson 100,373, John T. Jordan 100,370, Howard W. Newman 100,272, E. Howard Callaway 100,373, James Atkins 40,451, Columbus C. Wimbush 40,448, Tomlinson F. Johnson 40,453, Benjamin F. Brinberry 40,441, David A. Dudley 40,443, Richard I. O'Kelly 40,442, Richard T. Dow 40,453, Benjamin J. Jones 40,370, Jesse A. Gleen 40,452, William T. Bowers 40,402, John W. Gawen 40,442, Jabez T. Denning 34,950, Richard R. Wright 4,130, Walter B. Hill 1,802, Azmon A. Murphy 1,798, Robert B. Reppard 1,799, James A. Dasher 1,797, James D. Anthony 1,799, Thomas J. Pearce 411, Newton P. Banks 1,396, William R. Hanleiter 1,799, William G. Solomon 1,799, William C. Richardson 1,800, William G. Parks 1,799, Virgil R. Smith 1,789, William C. Sibley 1,800, Augustus R. Wright 136, D. H. Kemp 136, V. E. St. Cloud 136, E. M. D. Littlefield 136, John L. Godwin 136, John Murphy 136, S. V. Abercrombie 136, I. E. Fleming 136, S. D. Goswick 136, I. H. Cox 136, William F. Stark 136, George Hansard 136.

I further certify that the highest vote cast at said election being 142,863, the following persons, to wit, Thomas E. Watson, John T. Graves, James A. Brannen, Augustus L. Hawes, Thomas B. Felder, jr., James M. Mobley, James A. Gray, Robley D. Smith, McConnell L. Johnson, John T. Jordan, Howard W. Newman, E. Howard Callaway, having received a majority of votes cast at said election on the sixth of November instant, are duly elected electors of President and Vice-President of the United States; and have been this day notified of their election and required to attend at the capitol, in the city of Atlanta, on the second Monday in January, 1889, at 12 o'clock m., to cast the vote of the State for President and Vice-President of the United States.

Given under my hand and the great seal of the State, at the capitol, in the city of Atlanta, this, the 26th day of November, A. D. 1888, and of the independence of the United States the one hundredth and thirteenth.

[GREAT SEAL OF GEORGIA.] J. B. GORDON,
Governor.

By the governor:
N. C. BARNETT,
Secretarg of State.

In testimony whereof, I, T. F. Bayard, Secretary of State of the United States, have hereunto subscribed my name and caused the seal of the Department of State to be affixed.

Done at the city of Washington this fourth day of December, A. D. 1888, and the independence of the United States of America the one hundred and thirteenth.

[SEAL.] T. F. BAYARD.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. DOC. No. 21.

MILITARY AND NAVAL MUSEUM.

LETTER

FROM

THE SECRETARY OF WAR,

IN RESPONSE TO

A resolution of the House calling for information relative to the proposed national military and naval museum.

DECEMBER 11, 1888.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 10, 1888.

SIR: I have the honor to acknowledge the receipt of House resolution, dated July 31, 1888, directing the Secretary of War and the Secretary of the Navy to report what collections suitable to be embodied in a national military and naval museum are now in their respective Departments, and what materials for such collections can be found in any of the arsenals, posts, navy-yards, and stations, and what further steps should be taken in order that an effective permanent exhibition may be made in this city illustrative of the history of military and naval invention, organization, construction, and equipment in the United States, and of the principal battles in which United States troops have been engaged.

In reply I beg to transmit herewith reports from the Quartermaster-General, Surgeon-General, Paymaster-General, Chief of Engineers, Chief of Ordnance, and Chief Signal Officer, with lists of articles at the armory, arsenals, depots, and stations, and in their respective Bureaus in this city, which can be used for the purpose indicated.

Attention is invited to the suggestions of the Chief of Ordnance and the Chief of Engineers in their respective reports on the subject.

In my opinion the project is a commendable one, and if the necessary funds are appropriated, interesting sets of models can be prepared and specimens can be gathered from year to year.

Some delay in responding to this resolution has necessarily ensued, owing to the time consumed in obtaining reports from division, department, and post commanders. These reports will be forwarded as soon as they are received.

Very respectfully,

WILLIAM C. ENDICOTT,
Secretary of War.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

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WAR DEPARTMENT,
QUARTERMASTER-GENERAL'S OFFICE,
Washington, D. C., September 11, 1888.

SIR: Referring to the resolution of the House of Representatives of July 31, 1888, calling for certain information relative to collections suitable to be embodied in a proposed national military and naval museum in Washington, D. C., etc., referred to this office on the 13th ultimo, I have the honor to report that the following articles, which are now in the custody of the quartermaster's department at the Philadelphia and Jeffersonville general depots, are all that pertain to the Quartermaster's Department which are considered as suitable for exhibition in the proposed museum, viz:

A complete collection of uniforms, consisting of those used by the "Continentals" and including all the changes made in uniforms down to the present time.

At present there is only one complete collection of these uniforms on hand, but the articles comprising the collection are now being duplicated, under the direction of Col. M. I. Ludington, deputy quartermaster-general, the officer in charge of the Philadelphia general depot.

There are also on hand at the general depots mentioned numerous samples of wagons, ambulances, harness, lamps, etc., which it is thought would be suitable to be embodied in the proposed museum.

Very respectfully, your obedient servant,

S. B. HOLABIRD,
Quartermaster-General, U. S. Army.

The Hon. SECRETARY OF WAR,
Washington D. C.

WAR DEPARTMENT,
SURGEON-GENERAL'S OFFICE,
Washington, D. C., September 8, 1888.

SIR: In accordance with a request from your office, dated August 13, 1888, calling for a report in connection with a resolution of the House of Representatives directing the Secretary of War and Secretary of the Navy to inform the House of Representatives what collections suitable to be embraced in a national military and naval museum are now in existence in their respective departments, etc. I have the honor to state that the only articles under the control of this office suitable for such a purpose are, first, an outfit of samples of medical and hospital supplies as issued by the Medical Department of the Army, and, second, a few models of hospitals and specimens of means of transportation for sick and wounded; but I would respectfully suggest at the same time, that these latter would seem to be more appropriate deposits in the Army Medical Museum, where they now are, than in one of the character proposed.

Very respectfully, your obedient servant,

J. H. BAXTER,
Acting Surgeon-General, U. S. Army.

The Hon. ACTING SECRETARY OF WAR.

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WAR DEPARTMENT,
PAYMASTER-GENERAL'S OFFICE,
Washington, August 15, 1888.

SIR: In response to the resolution of the House of Representatives dated July 31, 1888, referred to this office for report, calling for information as to what collections suitable for a military museum are now in existence in the several Departments, I have the honor to state that with the exception of two papers—one a final pay account dated December, 1764, and the other a receipt for an amount paid a company officer for the pay of his company, dated December 24, 1789—there is nothing in this office suitable for such a display.

Very respectfully, your obedient servant,

WM. B. ROCHESTER,
Paymaster-General, U. S. Army.

The Hon. SECRETARY OF WAR.

OFFICE OF THE CHIEF OF ENGINEERS,
UNITED STATES ARMY,
Washington, D. C., August 25, 1888.

SIR: I have the honor to acknowledge the receipt of resolution of the House of Representatives of the 31st ultimo, directing the Secretary of War and the Secretary of the Navy to inform the House of Representatives what collections suitable to be embodied in a national military and naval museum are now in existence in their respective Departments at arsenals, posts, navy-yards, and stations, etc., and to submit the following report thereon:

The only articles suitable for a national military and naval museum that could be furnished by the Engineer Bureau would be—

(1) Models of fortifications, torpedoes, submarine mines, bridge trains, field works, and accessory means of defense.
(2) Models of river and harbor works of improvement.
(3) Charts, maps, reports, and other publications of the Department.

The latter class can be supplied to a considerable extent, there being spare copies of most of the existing publications, and from future publications copies can be reserved.

Under the second class the Department has a small collection at Willets Point, New York, where it is used in the instruction of officers and men in the engineer school of application. These being unavailable and there being no funds for the preparation of other models, this Department could supply nothing under this head without a special appropriation for the purpose. The same remark will apply to models under the first class.

Should the necessary funds be appropriated, a very interesting set of models might be prepared, but, in my opinion, it would be both improper and impolitic to make a public exhibition of models of our forts as actually constructed. Models of fortifications should be of a generic nature only, but this restriction would greatly lessen the interest and value of the collection.

Very respectfully, your obedient servant,

THOS. LINCOLN CASEY,
Brig. Gen., Chief of Engineers.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

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SIGNAL OFFICE, WAR DEPARTMENT,
Washington City, October 23, 1888.

SIR: In compliance with War Department indorsement of August 13, 1888, referring to the several Bureaus for report the resolution introduced into the House of Representatives July 31, 1888, relative to the establishment of a national military and naval museum in the city of Washington, I have the honor to report that the articles shown on the list herewith can be furnished by this Bureau for the purpose contemplated.

I am, very respectfully, your obedient servant,

A. W. GREELY,
Chief Signal Officer.

The Hon. SECRETARY OF WAR.

List of articles that can be furnished by the Signal Office.

1. Myer's Manual of Signals.
2. Heliograph instructions.
3. Code cards.
4. Copy, each, of various publications on military signaling in this country.
5. Map or sketch showing location of signal stations in vicinity of Washington in June, 1865.
6. Message blanks.
7. Model of field telegraph train.
8. Beardslee's telegraph instruments.
9. Sawdust, sponge, and other batteries used in battery-wagon.
10. Electro-magneto telegraph, William E. Huttman maker, Milwaukee, Wis.
11. Hard rubber insulators.
12. Eccard's knapsack telephone.
13. Sketches of field telegraph train.
14. Illustration of field telegraph line and communicating signal stations.
15. Tools and appliances for constructing line.
16. Different forms of telegraph instruments.
17. Sample of cable and cable splicing.
18. Sample of cable-box, with complete equipment for actual use.
19. Model of signal tower with wagon.
20. Complete signal kit.
21. Canteen for holding oil.
22. Large can for holding oil.
23. Marine glass.
24. Field telescope.
25. Signal pistol in case with samples of colored lights.
26. Signal mortar.
27. Heliographs, various patterns.
28. Homographic disks.
29. Signal glass used by Kiowa Indians.
30. Torches captured during war.
31. Drawings of various signal towers in the field.
32. Cipher disks.
33. Practice kit.
34. Flask lantern.
35. Purssell torch.
36. Flambeaux.
37. Telescope holder.
38. Binocular telescope.
39. Telescopes captured during war.
40. Basket for training pigeons, equipped with cups for water and food.
41. Stone drinking-fountain for pigeons.
42. Nest-pan for pigeons.
43. Perch for pigeons.
44. Mating cage.
45. Sample leg-band for marking bird.
46. Catch-net.
47. Wing feather, with Signal-Service stamp.
48. Tail-feather, with goose-quill attached, showing manner of carrying messages.

ORDNANCE OFFICE, WAR DEPARTMENT,
Washington, D. C., December 6, 1888.

SIR: I have the honor to return copy of House resolution of July 31, 1888, in regard to the establishment of a national military and naval museum in the city of Washington, etc., and to report.

I herewith transmit a list of articles at the armory and arsenals which can be used for the purpose indicated, and are sufficient to form a nucleus about which from year to year interesting specimens can be gathered, which in the future may form a museum that will rival those

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to be found at other capitals throughout the world. I heartily indorse the project, and think that a liberal appropriation could not be better expended in the interest of a broad, national, patriotic spirit.

Very respectfully, your obedient servant,

S. V. BENÉT,
Brigadier-General, Chief of Ordnance.

The Hon. SECRETARY OF WAR.

On hand at Allegheny Arsenal, Pittsburgh, Pa.

ARTICLES.*

6-pounder bronze field-guns, caliber 3.67 inches. Duplicates.
Light 11-pounder bronze field-guns, caliber 4.62 inches. Duplicates.
Heavy 12-pounder bronze gun, caliber 4.62 inches. One only.
24-pounder bronze field-howitzers, caliber 5.82 inches. Duplicates.
6-pounder bronze James guns, rifled, caliber 3.8 inches. Duplicates.
3-inch wrought-iron rifled guns, M. 1861. Duplicates.
4.5-inch rifled siege-guns, M. 1861. Duplicates.
20-pounder Parrott gun, caliber 3.67 inches. One only.
30-pounder Parrott guns, caliber 4.2 inches. Duplicates.
100-pounder Parrott guns, caliber 6.4 inches. Duplicates.
8-inch Rodman guns. Duplicates.
8-inch siege howitzers. Duplicates.
8-inch siege-mortars. Duplicates.
10-inch siege-mortars, M. 1861. Duplicates.
10-inch sea-coast mortar, M. 1841. One only.
10-inch columbiads. Duplicates.
13-inch sea-coast mortars. Duplicates.
Eprouvette, cast-iron. One only.

TROPHIES.

One 6-pounder bronze gun, Revolutionary, English; W. Bowen, maker, 1761. There is a duplicate of this gun.
One 6-pounder bronze gun, Revolutionary, English; W. Bowen, maker, 1755.
One 6-pounder bronze gun, Revolutionary, English; made in 1747. Maker's name is so defaced that it can not be read. Inscription on this gun reads "Surrendered by the capitulation of St. John's, November 25, 1775."
One 6-pounder bronze gun, Revolutionary, English. No marks or inscriptions.
One 4-pounder bronze gun, French; Derier Frères, makers, Paris, 1791.
One 6-pounder bronze gun, rebel; A. B. R——— & Bro., makers, Vicksburg, 1861, No. 5. This gun has been struck by a shot and badly dented in front of the trunnion on the right side. It also has a rifled projectile—looks like a Parrott—wedged in the bore at the muzzle, the sabot being partly outside.
One 6-pounder bronze gun, rebel; N. P. Ames, maker, 1846. Inscribed "U. S.," and has a plate on it in line with axis of trunnions inscribed as follows: "Goin's Thunder Echo, Chippewa, Frankfort Artillery."
One 6-pounder bronze gun, rebel. No marks or inscriptions. Is badly marked back of trunnions by grape or canister.
One 6-pounder bronze gun, rebel. Inscribed about vent, "John Clark, New Orleans, La."
One 6-pounder bronze gun, rebel; A. B. R. & Bro., makers, Vicksburg, 1862, No. 22. There is a duplicate of this gun numbered 43.
One 12-pounder bronze gun, rebel, made in 1862. No other marks.
One 12-pounder bronze gun, rebel. J. R. A. & Co., 1863, on trunnions.
One 12-pounder bronze field-howitzer, rebel. Quinby & Robinson, makers, Memphis, Tenn., 1861.
One 12-pounder bronze field-howitzer, rebel. J. R. A. & Co., 1862, T. F. on end of right trunnion.
One 12-pounder rifled Brooks gun, banded, rebel. No marks of any kind.

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* History not known.

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One 6-pounder bronze gun, Spanish, 8 feet in length. The following inscriptions are on the gun. They are partly in Latin and in abbreviated old Spanish. Fac-similes of the originals (as nearly as they could be deciphered) and their conjectured translations are given as follows: In scroll near muzzle "EL DESPEJADOR" ("The clearer of obstructions.") In scroll in front of trunnions, "VIOL ATI FULMINA REXIS" (relating to the "vengeance of the ki ng." We can not exactly translate this). Then follows this inscription: "EN EL AÑO D. 1780, GOUERN°. ESTAS YSL^s. PHILIP^s. EL MYSD. JPH. BASCO Y BARGAS CAULLO MAEST^a. D. LA R^l. MAESTRAZA DE LA CIU^d. D RONDA DEL ORN. DE STIAGO, CAP^n. DE NAVO D LA R^l. ARM^s. GOU^r. Y CAP^n. GEN^l. PRECID^e. DE SU R^l. AV DIE, &c." ("In the year 1780, governing these islands, the very great Señor Don Philip Joseph Basco y Bargas, gentleman, Grand Master of the Military Order of great Equestrian Noblemen of the city; of the Guard of Honor of St. James; captain of a ship of great armament; governor and captain general, precedent, of the South, greeting, etc.") On Spanish coat of arms, back of trunnions, there is the Latin inscription, "Carolus tertius Hispaniarum & Indiarum Rex" ("Charles the Third, King of Spain and the Indies"). On breech above cascable, "ME HIZO EN MANILA, BERNARDO ANTONIO GUERRERO" (Bernardo Antonio Guerrero mounted me." Literally "placed me in handcuffs" or cap squares).

On hand at Benicia Arsenal, Benicia, Cal.

Two 4-pounder bronze guns, Mexican; one 6-pounder bronze gun, Mexican; two 8-pounder Bronze guns, Mexican.

NOTE.—Nothing is known concerning the history of these guns, but it is probable they came into possession of the United States at the time of the transfer of the country by Mexico, and were not captured in battle.

On hand at Frankford Arsenal, Philadelphia, Pa.

Trophy cannon and mortars:

Bronze field-piece, 2-inch bore. No marks. This is borne on the returns as French.

Bronze field-piece, 3-inch bore, flint-lock. No marks. This is borne on the returns as English.

Bronze field-piece, 3.67-inch bore, French. There are four of these, named as follows: L'Irondelle, Le Flagelot, Le Courroucee, and La Smalande. They bear date 1756 to 1761 and are ornamented with the imperial crown and cipher. All are inscribed, "J. Berenger, Strassburg." The two last named have respectively the following inscriptions: "Ultima ration regim" and "Pluribus nec Impar Louis Charles de Bourbon, Compte Duc d'Aumale."

Bronze howitzer, 24-pounder, English. Dated 1748. Ornamented with crown, initial "M," and cipher of George II. There are two of these, and one is inscribed "Surrendered at Convention of Saratoga."

Bronze howitzer, 2¾-inch bore, no marks. Duplicates. These are borne on the returns as English.

Bronze mortar, 10-inch, French. Duplicates.

Bronze Coehorn mortar, 24-pounder, English. Duplicates with wooden bed.

NOTE.—Of the above, the two English 24-pounder howitzers and four French field-pieces, 3.67-inch bore, are set half in relief in wall of store-house for exhibition. With some difficulty they could be dug out and the wall repaired.

Field and siege guns, howitzers, and mortars:

6-pounder bronze gun.

6-pounder bronze gun, tapped for external pressure-gauges.

12-pounder bronze gun. Duplicates.

12-pounder wrought-iron gun, experimental.

12-pounder bronze mountain howitzer. Duplicates.

24-pounder bronze howitzer. Duplicates.

3-inch wrought-iron gun. Duplicates. One is tapped for external pressure-gauges.

4.5-inch cast-iron siege gun.

Parrott guns: 10-pounder, Army, 30-pounder, Army (duplicates); 20-pounder, Navy (duplicates); 30-pounder, Navy, 100-pounder, Navy (duplicates).

8-inch cast-iron siege mortar.

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Field and siege guns, howitzers, and mortars—Continued.
10-inch cast-iron siege-mortar. Duplicates.
Gattling guns: 6 barrels, long, caliber 1 inch; 10 barrels, long, caliber .50 (duplicates); 10 barrels, short, caliber .45.
8-inch Rodman cast-iron gun. Two tapped for external pressure-gauges. Duplicates.
10-inch Rodman cast-iron gun, unfinished.
Gun carriages and mortar beds:
Carriage and limber for Gatling gun, caliber .50. Duplicates.
Cart for Gatling gun, caliber .45.
Carriage for Gatling gun, caliber 1 inch.
Carriage and limber for 12-pounder gun. Duplicates.
Caisson for 12-pounder gun. Duplicates.
Center pintle barbette carriage for 100-pounder Parrott gun.
Front pintle barbette carriage for 8-inch Rodman gun. Duplicates.
Beds for 8-inch siege mortar.
Bed for 10-inch siege mortar.
Implements and equipments:
For Gatling gun, caliber .50. Duplicates.
For 12-pounder gun.
For 3-inch gun. Duplicates.
For 4.5-inch gun.
For 8-inch gun.
For 10-inch gun.
For 8-inch siege mortar.
For 10-inch siege mortar.
Artillery harness, complete. Duplicates.
Artillery projectiles:
Sample of projectiles of all kinds used in the war of there bellion. Duplicates.
Small-arms:
Muskets, rifles, carbines, and revolvers, and sabers and swords used in the war of the rebellion. Duplicates.
Accouterments and equipments:
For artillery, cavalry, and infantry and horse-equipments. Duplicates.
Powder, ammunition, etc:
Small-arms cartridges. Duplicates. A cabinet of specimens is now on exhibition at Cincinnati, Ohio. (See catalogue of same, pp. 734 to 746, Ordnance Exhibit, Centennial, 1876).
Fuzes. Four boards are now on exhibition at Cincinnati, Ohio.
Gunpowder.
Cannon primers.
Miscellaneous:
Reloading tools. Duplicates.
Target supplies. Duplicates.
Drawings of various machines, instruments, etc.
Parts of Woodbridge gun.

On hand at National Armory, Springfield, Mass.

1. Collection of arms purchased from T. O. Hague, importer, New York City, December 15, 1884. History unknown; 13 articles:
One Japanese fan dagger.
One small carved dagger, Persian.
One medium dagger, Persian.
One lady's punch dagger, East Indian.
Two swords (invoiced as Roman Gladiator's), from India.
One antique scimetar.
One antique straight sword.
One African assegai.
One modern rhinoceros shield, from India.
One antique Persian sword, double-edged; blade covered with Arabic proverbs from the Koran.
One antique silver-mounted match-lock, from India.
One suit Persian armor, inlaid with gold and silver.
2. One Japanese revolver, three-barreled, percussion; presented 1884 by Capt. W. S. Starring, Ordnance Department, U. S. Army; former history unknown.

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3. Collection of arms and armor procured in Japan by the late Maj. S. C. Lyford, Ordnance Department, U. S. Army, in 1874. Received from Ordnance Museum, Washington, D. C., December 13, 1887:
   Two Japanese figures, in armor. History unknown.
   Fourteen Japanese lances. History unknown.
   Two Japanese swords, executioner's. (Large.)
   Two Japanesese swords (small). History unknown.
   One iron mask. History unknown.
   Two iron plates with inscriptions. History unknown.
   One helmet. Iron or steel. History unknown.
   One helmet. Steel. History unknown.
   (Total, 25 articles).
4. Collection of arms and armor received through Maj. S. Crispin, November 17, 1873. Sent by Dr. Yarrow, through Herman, Boker & Company. Letter, O. O. File, 5791–'73. Received from Ordnance Museum, Washington, D. C., December 13, 1887. Eleven articles.
   One set steel armor; on breastplate "PETRUS ERRESTUS COM. MARSF A. D. MDCX." History unknown.
   One sword (supposed to be same date as armor). History unknown.
   One sword, ancient; three halberts, ancient; one bill, ancient; three pikes; one pike, bamboo handle. Fouchard. Invoiced as nine battle-axes, ancient. History unknown.
5. Collection of Formosan arms, etc., captured from the Bontans and Kussikuts of aboriginal Formosa at the battle of Seckemon (Stone Doors) by the Japanese troops under General Saigo, May 22, 1874. Presented by Col. Jas. R. Wasson, late Imperial Japanese service.
   One match-lock musket; one knife and sheath; one pouch. Received from Ordnance Museum, Washington, D. C., December 13, 1887.
6. One navaja, or Spanish knife. History unknown. Presented 1874 by General S. W. Crawford, U. S. Army. Received from Ordnance Museum, Washington, D. C., December 13, 1887.
7. One cross-bow arrow. Dug up at Toledo, Spain. History unknown. Presented 1874 by General S. W. Crawford, U. S. Army. Received from Ordnance Museum, Washington, D. C., December 13, 1887.
8. One French cuirass from battle-field of Sedan. Pierced by bullet from Prussian needle-gun. Received from Ordnance Museum, Washington, D. C., December 13, 1887.
9. One French helmet from battle-field of Sedan. Mark of saber cut on right side. Received from Ordnance Museum, Washington, D. C., December 13, 1887.
10. One pike. As used by John Brown's party during the invasion of Harper's Ferry, 1859. Received as above.
11. Eleven modern lances. History unknown. Received as above.
12. One rifle, French make, taken from Jefferson Davis at the time of his capture. Received as above.
13. One sword. Supposed to have been presented by the Landgrave of Hesse, Frederick II, to the commanding officer of the troops sent against the New Republic of the United States. Presented April 17, 1876, by George Tiemann & Co., New York City. The sword was in Mr. Tiemann's possession nearly fifty years. Received as above.
14. One match-lock musket, probably Eastern, left at the Ordnance Office by George P. Goff, 1327 F street, Washington, D. C. History unknown. Received as above.
15. Three wall pieces, flint-lock, caliber 1.5 inches (incomplete). History unknown. Received as above.
16. One rest for match-lock musket. History unknown. Received as above.
17. One infantry soldier (wooden model) dressed and equipped with sample set of infantry equipments as issued to State of Rhode Island. O. O. Letter 4027d—'79. From Col. P. V. Hagner, Watervliet arsenal, June 12, 1880. Received as above.
18. One infantry soldier (wooden model), dressed. Received as above.
19. One cavalry soldier (sergeant), dressed. Received as above.
20. One light artillery soldier, dressed. Received as above.
21. One cavalry soldier, dressed. Received as above.
22. One infantry soldier, dressed. Received as above.
23. One infantry soldier, dressed. Uniform during Mexican war. Received as above.
24. One minute-man of 1776, dressed. Received as above.
25. One Spanish infantry soldier, dressed.
26. One Swedish infantry soldier, dressed.
    (All of the above are wooden models).

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27. Collection of machine-guns and battery-guns.
One Gatling gun and carriage, caliber .50. Very early model. Received from Watervliet arsenal January 17, 1888.
One Hotchkiss machine-gun, 9 barrels, caliber .63, and carriage. Received from Watervliet arsenal January 17, 1888.
One Requa battery-gun, caliber .52, 25 barrels, and carriage. Received from Watervliet arsenal January 17, 1888.
One Union repeating gun and carriage. (The trunnion-plate of the carriage was lost at the Centennial.) Received from Watervliet arsenal January 17, 1888.
One model of Wedrick's battery. Received from Watervliet arsenal January 17, 1888.
One Gatling gun, long barrel, model 1883, with carriage and limber.
One cart-Gatling, short barrels.
One Gardner gun, improved, with carriage and limber.
One Lowell battery-gun, with carriage and limber.
28. Collection of relics of the rebellion, 1861–'65. Received from the Ordnance Museum, Washington, D. C., January 26, 1888.
Twelve officers' swords, with scabbards. Captured by the Third Division, Twentieth Army Corps, Brig. Gen. W. T. Ward, commanding Army of the Cumberland, at the battle of Peach Tree Creek, July 20, 1864.
One officer's sword and belt. Scabbard engraved "Capt. George W. Packwood, Packwood Guards, Fourth Regiment Louisiana Volunteers, W. C. Daney." Captured by the Third Division, Fourteenth Army Corps, Brig. Gen. A. Baird, commanding Army of the Cumberland, at the battle of Jonesborough, Ga., September 1, 1864.
One officer's sword, with scabbard. Scabbard marked "W. H. Cox." Captured at the same time as preceding.
Five officers' swords and scabbards. Captured by the Second Division, Fourteenth Army Corps, Brig. Gen. James D. Morgan, commanding, Army of the Cumberland, at the battle of Jonesboro', Ga., September 1, 1864.
One officer's sword and belt. Captured at the same time as the preceding. Scabbard engraved as follows: "Presented to Lieut. J. O. Cornick by his friends of Delevan, Wis., Oct. 13, 1862."
One officer's sword with scabbard. Captured by the First Division, Fourteenth Army Corps, Brig. Gen. W. P. Carlin, commanding Army of the Cumberland, at the battle of Jonesboro', Ga., September 1, 1864.
One officer's sword with scabbard. Found in one of the armories in Atlanta, Ga., by a detachment of the Fourteenth Illinois Cavalry, which formed the advance guard of the Twentieth Army Corps when entering that city on the 2d of September, 1864. Presented by Horace Capron, commissioner of agriculture, late colonel Fourteenth Illinois Cavalry.
One sword and scabbard. Captured from a rebel captain, December 13, 1864, by Lieut. William P. Myers, One hundred and first Regiment Ohio Volunteer Infantry.
One sword and scabbard. Scabbard engraved, "R.T. Speirs." Captured by Private S. S. Stover, Company K, Ninetieth Ohio Volunteers, near Nashville, Tenn., December 15, 1864.
One sword and scabbard. Captured by Private J. D. Haldeman, Company F, Ninth Indiana Infantry, at Montgomery Hill, December 15, 1864.
One sword and scabbard. Captured from a rebel officer, December 15, 1864, by Sergeant J. B. Hall, Company I, One hundred and first Regiment, Ohio Volunteer Infantry.
One sword, scabbard and belt. Captured by George T. Squire, color sergeant Twenty-First Ohio Volunteer Infantry, before Atlanta, Ga., 1864.
One sword, scabbard and belt. Captured by the Eighty-fifth Indiana Infantry.
Two swords with scabbards and belts. History unknown.
Eighteen swords with scabbards and belts. History unknown.
Five swords without scabbards. History unknown.
Fourteen Navy cutlasses. History unknown.
Eleven N. C. O. swords. History unknown.
Thirty-one swords and sabres, various. History unknown.
Thirteen small swords, saber bayonets, etc. History unknown.
One sword, saw blade. History unknown.
29. One set cartridge tools and gauges, with stand. Frankford Arsenal, 1876. Received from Ordnance Museum, Washington, D. C., January 26, 1888.
30. Collection of gun-locks (41 articles):
Flint lock; "B. T." on inside of plate; Revolutionary.

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30. U. S. flint lock, Springfield, 1814.
U. S. flint lock, Springfield, 1836; altered for peculiar mainspring and sear.
U. S. percussion lock, Pittsburgh; original model of the Maynard primer lock, 1853.
U. S. percussion lock, Springfield; altered for Maynard primer.
Unfinished model of Maynard primer lock.
U. S. percussion lock, Springfield, 1854 (cadet).
U. S. percussion lock, Springfield, model 1842.
U. S. percussion lock, Springfield, 1856 (cadet).
Model 1855, Maynard primer.
U. S. percussion lock, Springfield, 1860, model 1855, Maynard primer.
U. S. percussion lock, Springfield, 1860, model 1855, Maynard primer.
U. S. percussion lock, Springfield, 1860, model 1855, nickel-plated.
U. S. percussion lock, Springfield, 1861.
U. S. percussion lock, Springfield, 1861, browned.
U. S. percussion lock, Springfield, 1864.
U. S. percussion lock, Springfield, 1862.
U. S. lock, Springfield. For breech-loader.
U. S. lock, Springfield, model 1866. Ingenious device of a tapering screw in the lock-plate to regulate dip of sear nose was made by the soldier to whom it was issued.
U. S. lock, Springfield, 1870, with safety-latch after plan of Mr. Lock, of Salem, Mass., June, 1870.
U. S. lock, Springfield, model 1868. Nickel-plated.
U. S. lock, Springfield, model 1866.
U. S. lock, Springfield, model 1873.
U. S. lock, Springfield, model 1884.
C. S. percussion lock, Richmond, Va., 1862.
Sharp's percussion lock. (For paper cartridge, patent 1852.) Lawrence primer, patent 1859.
Sharp's lock. (For metallic cartridges.)
Joslyn lock. (For metallic cartridges.) Face of hammer differs from 27.
English percussion lock, Tower, 1861.
Spencer lock. (For metallic cartridges.)
Starr lock. (For metallic cartridges.)
Unknown model. Probably foreign. Trunnions on sear.
Left-hand percussion lock ("J. Bishop" on plate).
C. S. percussion lock, Fayetteville, 1864.
C. S. percussion lock, Cook & Bro., Athens, Ga., No. 3086.
U. S. percussion lock, Colt's Patent Fire-arms Manufacturing Company.
C. S. percussion lock.
Prussian percussion lock. Made at Potsdam.
U. S. percussion lock, two hammers for single barrel; Lindsay's patent.
Ancient flint-lock (supposed to be Spanish). Presented by Mr. Samuel Powel, of Newport, R. I., November 15, 1871.
Albanian flint-lock.

31. Collection of arms manufactured at the national armories from 1797 to the present time, showing different models, etc. (43 different varieties)
Four Springfield S. B. flint-lock muskets, calibers .69 and .70, manufactured prior to 1803.
Five Springfield S. B. flint-lock muskets, manufactured 1803 to 1813.
Three Springfield S. B. flint-lock muskets, manufactured 1813 to 1821.
One Harper's Ferry S. B. flint-lock musket, manufactured 1813 to 1821.
One Harper's Ferry flint-lock rifle, caliber .53, manufactured 1814.
One Springfield S. B. flint-lock musket. Magazine primer on lock. 1818.
Ten Springfield S. B. flint-lock muskets, model 1822, browned.
Eleven Harper's Ferry S. B. flint-lock muskets, model 1822, browned.
Two Springfield S. B. flint-lock cadet muskets, caliber .57, browned, 1830.
Nine Springfield S. B. flint-lock muskets, manufactured 1831 to 1842.
Twelve Harper's Ferry S. B. flint-lock muskets, manufactured 1831 to 1842.
Six percussion muskets altered from flint-locks of different models.
One Harper's Ferry, Hall's patent, B. L. rifle, F. L., caliber .512, no date.
Fifteen Springfield S. B. percussion muskets, model 1842.
Seven Harper's Ferry S. B. percussion muskets, model 1842.
One Harper's Ferry rifled percussion musket, manufactured 1847, caliber .69.
Four Harper's Ferry rifled percussion muskets, caliber .58, model 1855.
Three Springfield percussion rifle-muskets, caliber .58, model 1855.
One Springfield percussion rifle-musket, caliber .58, model 1855, browned.

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31. One Harper's Ferry percussion rifle-musket, caliber .58, model 1855, browned.
Two Springfield percussion rifle-muskets, caliber .58, model 1861.
Seven Springfield percussion rifle-muskets, caliber .58, model 1863.
Five Springfield percussion rifle-muskets, caliber .58, model 1864.
One Springfield M. L. rifle-musket, converted to B. L. on Allen's original plan.
Three Springfield M. L. rifle-muskets, converted to B. L. on Allen's second plan.
Three Springfield M. L. rifle-muskets, converted to B. L. on Allen's third plan.
Two Springfield M. L. rifle-muskets, converted to B. L. on Allen's fourth plan.
Twenty-two Springfield B. L. rifles, caliber .50, model 1866, long.
Four Springfield B. L. rifles, caliber .50, model 1866, short.
Two Springfield B. L. rifles, caliber .50, model 1866, cadet.
Four Springfield B. L. rifles, caliber .50, model 1868.
Seven Springfield B. L. rifles, caliber .50, model 1870.
Three Springfield B. L. rifles, caliber .45, model 1873.
Three Springfield B. L. rifles, caliber .45, model 1873; with rear sight, model 1877.
Three Springfield B. L. rifles, caliber .45, model 1873; with rear sight, model 1879.
One Springfield B. L. rifle, caliber .45, model 1884.
Three Rod. bayonet rifles. Early experimental models.
One Springfield rifle with trowel bayonet.
One marksman's rifle.
Three officers' rifles, model 1875.
Two Springfield shot-guns.
Three fencing muskets, complete.
One Rod. bayonet rifle, model 1886.
One Rod. bayonet rifle, model 1888.

32. Collection of wall pieces, blunderbusses, etc. (11 specimens). Histories unknown:
One S. B., F. L. wall piece, U. S. caliber 1½ inches, manufactured 1832, Springfield.
One S. B., F. L. wall piece, U. S. caliber 1.623 inches, no date, manufactured Pittsburgh.
One rifled F. L. wall piece, caliber 1¼ inches, no date, Rappahannock.
One S. B., F. L. blunderbuss. No marks.
One S. B., F. L. blunderbuss, U. S. caliber 2 inches, broad arrow on barrel.
One S. B., F. L. blunderbuss, caliber 1¼ inches, Harper's Ferry, 1811, broad arrow on barrel.
One S. B., F. L. musketoon, U. S. caliber .75 inch enlarged to 1.05 inches. No marks.
One S. B., F. L. wall piece, U. S. caliber 1.40 inches enlarged to 2.05 inches. Swivel attached to barrel.
One S. B., percussion wall piece, "rebel," caliber .90 inch. On lock-plate, "Warranted."
One rifled, percussion wall piece, Harper's Ferry, caliber .75 inch, manufactured 1847, with tripod.
One rifled, percussion wall piece, U. S. Springfield, caliber .75 inch, manufactured 1847.

33. Collection of ancient and foreign muzzle-loading arms, various patterns, (75 varieties).
One S. B. matchlock musket, caliber .717 inch, very early pattern.
One wheel lock rifle, caliber .707 inch, highly ornamented. "Gottfried Fleming" on barrel.
One wheel lock S. B., caliber .492 inch, stock inlaid with ivory.
One flint lock, S. B., caliber .727 inch, silver-mounted, Albanian.
One flint lock, S. B., caliber .72 inch, long barrel, highly ornamented, Arab.
One flint lock, S. B., caliber .81 inch, English. King's arm. Used in Revolution.
Three flint lock, S. B's., calibers .75 inch and .80 inch, English. Used during Revolutionary war.
Two flint lock, S. B., caliber .72 inch, French, model 1763.
One flint lock, S. B., caliber .70 inch, French, manufactured 1777.
Four S. B. muskets, French, caliber .71 inch. Various patterns.
Nine rifle muskets, French; eight S. B. muskets, Prussian; thirteen rifled muskets, Prussian; three S. B. muskets, Austrian; twenty-two rifled muskets, Austrian; three S. B. muskets, English; eight rifled muskets, English; one S. B. musket, Bavarian; two rifled muskets, Bavarian. Various patterns and calibers.
One Jager rifle, caliber .542 inch. Marked "Bentz."
Two Swiss rifles, caliber .41 inch. Marked "E. Fisher."
Two Saxon rifles.
One Swiss parlor rifle, repeating, caliber .582 inch, H. Gantrast, Brevette.
One double-barrel rifle. "Munich" on barrel. Caliber .51 inch. M. Brumer.
One Lindsay's percussion rifle-musket, two hammers.

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34. Collection of foreign breech-loading arms (24 varieties).
Six Prussian B. L. rifles (needle guns), various patterns and calibers.
Three French B. L. rifles (Chassepot), various patterns and calibers.
One Broendlin-Albini, B. L. rifle (Belgian). Presented by Belgian minister. (See I. M. D. 572.)
One B. L. rifle (Dutch). Presented by Government of Netherlands March 26, 1872.
One Wanzel B. L. rifle (Austrian).
One unknown foreign B. L. rifle.
One Werndl B. L. rifle (Austrian).
One Comblain B. L. rifle (Belgian), 1871.
One Werder B. L. rifle (Bavarian).
One Vetterli B. L. rifle (Swiss).
Two Mauser B. L. rifles (German), model 1871, manufactured 1876.
One Gras B. L. rifle (French), model 1876, manufactured 1881.
Two Martini-Henry B. L. rifles (English). One presented by British Government, 1878.
Two Peabody-Martini B. L. rifles (Turkish).

35. Collection of American breech-loading arms (30 varieties).
One Hall's F. L., S. B. musket, caliber .535 inch, Middletown, 1832.
One Hall's percussion S. B. musket, caliber 535 inch, Harper's Ferry, 1832.
Three Merrill's B. L. rifles, various patterns and calibers.
One Roberts' B. L. rifle, caliber .55.
Three Colt's revolving rifles, caliber .56.
Two Green's percussion muskets, caliber .53; made 1857.
One Whittemore's percussion rifle, caliber .535 inch.
Four Sharp's percussion rifles, various calibers and patterns (paper cartridges).
Two Millbank's alteration, Springfield M. L.
One Freeman B. L. rifle.
One Zuirgle revolving magazine rifle.
One Ward-Burton B. L. rifle.
One Ward-Burton B. L. magazine rifle.
Four Spencer repeating B. L. rifles, various patterns and calibers.
One Henry repeating B. L. rifle.
Two Winchester repeating B. L. rifles, different patterns and calibers.
Three Sharp's (metallic cartridge), different patterns and calibers.
Two Bullard B. L. rifles, different patterns and calibers.
One Scott B. L. magazine rifle.
Seven Remington rifle muskets, different patterns and calibers.
Two Peabody rifle muskets.
Two Lee rifle muskets.
Three Hotchkiss magazine rifles, various patterns.
One Chaffee-Reece magazine rifle.
One Lee magazine rifle.
One Joslyn B. L. rifle.

36. Collection of carbines, musketoons, etc., muzzle and breech loading. American (44 varieties):
Five musketoons, M. L. rifled, caliber .58. Rebel.
Two musketoons, M. L. rifled, caliber .69, Springfield, 1855.
One M. L., S. B. pistol carbine, H. Aston & Co., caliber .547 inch.
One M. L. rifled pistol carbine. Springfield, 1856.
B. L. carbines: Three Hall's, various patterns; one Green; two Merrill; two Lindner; two Jenks; three Cosmopolitan; two rebel, unknown model; four Burnside; one Perry (rebel); one Allen & Wheelock; one Symmes; three Merrill, Latrobe & Thomas; one Turpley; two Gallagher; three Gibbs; two Maynard; two Wesson; two Smith (paper cartridge); four Starr (paper cartridge); one Morse; five Sharp's, caliber .52, paper cartridge); two Colt's; two Sharp & Hawkins; two Ballard; seven Joslyn; one Ball; one Smith (metallic cartridge); one Starr (metallic cartridge); one national; two Sharp's (metallic cartridge); twelve Spencer, various calibers and patterns; seven Remington, various calibers and patterns; one Peabody; one Ward-Burton; one Springfield, model 1866; two Springfield, model 1868; three Springfield, model 1870; thirteen Springfield, model 1873; one Springfield, model 1884; one Springfield, model 1884 (experimental 24-inch barrel); one Palmer.

37. Collection of foreign carbines and musketoons (six varieties):
Two French S. B. carbines, F. L., caliber .68 inch, M. L.
Two English rifled carbines, percussion, caliber .58 inch, M. L.
One Austrian rifled carbine, short, caliber .71 inch, M. L.
Two B. L. carbines (Prussian needle), caliber .60 inch.

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37. One B. L. carbine (French chassepot), caliber .45 inch.
One English B. L. carbine (Martini-Henry).
38. Collection of pistols, muzzle and breech loading, revolving, etc.; American and foreign (43 varieties):
One brass pistol for fising signal lights.
Two S. B., F. L. pistols, R. Johnson & Co., Middletown, Conn., 1836 and 1841.
Two S. B. percussion pistols, R. Johnson & Co., and A. H. Waters & Co.
One S. B. percussion pistol, Springfield, Mass., 1842, model.
One S. B. percussion pistol, Derringer, U. S. Navy, 1847, Derringer, Philadelphia.
One rifled percussion pistol, U. S., Springfield, 1856.
One B. L. rifled percussion pistol, U. S. Springfield, 1769, experimental.
One revolving pistol, Manhattan Arms Company, usuallly called the "pepper-box."
One revolver, Colt's Army, paper cartridge.
Six revolvers, Colt's Army. Metallic cartridge. Various patterns and calibers.
One revolver, Colt's Navy. Metallic cartridge.
One revolver, Wesson & Leavitt. Paper cartridge.
One revolver, Remington Army. Paper cartridge.
Seven revolvers, Remington Army. Metallic cartridge. Various patterns and calibers.
One revolver, Hay-Williams.
One revolver, Beall's. Paper cartridge.
Four revolvers, Starr. Paper cartridge.
One revolver, Starr. Metallic cartridge.
One revolver, Smith & Wesson. Russian model.
One revolver, Smith & Wesson. Army pattern.
One revolver, Schofield, Smith & Wesson.
One revolver, Sharp's.
One revolver, Pettingill's.
Two revolvers, Allen & Wheelock.
Two revolvers, Joslyn.
One S. B., F. L. pistol, caliber .45 inch. Foreign.
One rifled pocket pistol. Foreign.
One S. B., F. L. pistol. French. Caliber .66 inch.
One S. B., percussion pistol. French. Caliber .66 inch.
One S. B., percussion pistol. Prussian. Caliber .66 inch.
One S. B., percussion pistol, duelling, English. Caliber .53 inch.
One S. B., percussion, Army, Adams, English. Caliber .44 inch. 1856.
One S. B., percussion, Navy, La Fancheaux, French. Caliber .35 inch. Pin-fire cartridge.
Three S. B., percussion, Army, Perrin, French. Caliber .44 inch. Metallic cartridge.
One S. B. percussion, Dreyse, needle revolver, Prussian, caliber .35.
One S. B. percussion, Christensen; Danish, pin-fire cartridge, caliber .44.
39. Collection of swords, sabers, and blades. Samples of American and foreign manufacture, and relics of late rebellion (45 varieties).
Five cadet swords. Various patterns.
One non-commissioned staff sword.
One non-commissioned officer's sword.
Four light cavalry sabers. Various patterns.
Four cavalry officer's sabers. Various patterns.
Three light artillery sabers. Various patterns.
Two light artillery sabers. Various patterns. Rebel.
One light artillery saber. Foreign.
Seven sabers. Various patterns. Foreign.
One cavalry saber. Rebel.
One horse artillery saber. United States.
One musician's sword. United States.
Two officer's sabers, short blade, bone hilt.
One marine officer's sword.
One staff and foot officer's sword.
Six cavalry officer's sword blades. Various models. United States and Spanish.
Six officer's sword blades. Various models. United States and Spanish.
40. Twenty muskets (rifles) made by contract during the rebellion of 1861'–65 by various private firms.
41. Twenty-five arms of various patterns, captured from Indians, showing ornamentations and alterations made by them.
42. Thirty muskets, relics of the rebellion; stocks carved and inscriptions made by the soldiers. Guns injured in various ways by shot and shell, etc.

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43. One Blanchard lathe. The oldest in existence. Invented by Thomas Blanchard and introduced into the National Armory, Springfield, Mass., in 1822. Used until 1855.

On hand at New York Arsenal, Governor's Island, New York Harbor.

[Items marked thus * can not be duplicated at New York Arsenal.]

CLASS I.—CANNON.

Bronze muzzle-loading smooth-bores:

One 6-pounder field-gun, U. S. C. A. & Co., Boston, 1854.

One 6-pounder field-gun, U. S. N. P. Ames & Co., Springfield, Mass., 1839.

One 6-pounder field-gun,* U. S. D. V. on surface of piece; between trunnions is the figure of an eagle with U. S. shield, etc.

One 6-pounder field-gun,* U. S. C. A. & Co., Boston, 1852. On surface of piece is a figure of "Temple of Liberty." On the arch is the word "Constitution." On a figure of streamer over arch of temple is engraved the motto, "Statrobore Virtus."

One 6-pounder field-gun,* U. S. Ames, Chicopee, 1862. Smooth muzzle.

One 6-pounder field-gun,* rebel trophy, smooth muzzle. Charleston Arsenal, 1866.

One 6-pounder field-gun,* rebel trophy. Brierfield Arsenal, on trunnion, smooth muzzle. Charleston Arsenal, 1866.

One 12-pounder field-gun, light, U. S. H. N. H. & Co., 1862.

One 12-pounder field-gun, light, U. S., with handles. Ames, Chicopee, Mass.

One 12-pounder field-gun,* heavy, U. S. Ames, Chicopee.

One 12-pounder gun, U. S. Trunnions below axis. No marks; very old. Mt. Vernon Arsenal, 1867.

One 12-pounder field gun.* Rebel trophy. On surface of piece, "John Clark, maker, New Orleans;" on base ring, "St. Mary's Parish."

One 18-pounder gun, Austrian*. Rebel trophy. No marks. New Berne, N. C., 1884.

One 3⅛-inch gun.* Trunnions below axis. No marks. Charleston Arsenal, 1866.

One 12-pounder field gun,* French. Revolutionary; trunnions below axis; on base ring "V. Lethenyey, Maior in Wein, 1815."

One 12-pounder field gun.* Rebel trophy. J. R. A. & Co. on trunnions; smooth muzzle.

Field-howitzers:

One 12-pounder, United States. Ames, Springfield, Mass.

One 12-pounder, United States. C. A. & Co., Boston, 1839 (short).

One 24-pounder, United States. C. A. & Co., Boston, 1861.

One 32-pounder, United States. C. A. & Co., Boston.

One 12-pounder. Rebel trophy. Swell muzzle. No marks. Baton Rouge Arsenal, 1866.

One 24-pounder, Austrian. Rebel trophy, with handles. "Wein, 1859," on base ring; on base breech $\left\{\frac{7H-6B}{S}\right\}$ Charleston Arsenal, 1866.

One 4.25-inch*. Rebel trophy. F. C. H., C. S. Arsenal, Columbus, Ga., 1863. Mt. Vernon Arsenal, 1867.

One 24-pounder boat howitzer, United States. U. S. N. Y., Washington. Galveston, Tex., 1866.

One 12-pounder mountain howitzer, United States. C. A. & Co., Boston, 1846. Used in Mexico. On surface of piece "Vera Cruz, Cerro Gordo, Contreras, Churubusco," Chapultepec, City of Mexico, 1847.

One 6½-inch siege-howitzer, French. On base ring, "Arsenal de Paris;" on right trunnion, "226;" on left trunnion, "P. D. 742;" on muzzle band, "Liberté, egalité;" on base of breech, "Brelin, 22 fuelidor l'an 2d de la République." Mount Vernon Arsenal, 1866.

One 24-pounder Coehorn mortar, United States. C. A. & Co., Boston, 1863. Baton Rouge Arsenal, 1877.

One 8-inch Coehorn mortar,* English. Rebel trophy. On surface of trunnions, "A Schalch-Fecit, 1721;" on surface of piece, crown and "G. R." in monogram; on face of piece, "470;" left end of trunnion, "4–0–1." Charleston Arsenal, 1866.

One 34-pounder Coehorn mortar,* English, Revolutionary. On surface of piece, crown and "G. R." in monogram.

One 1.75-inch pendulum gun,* experimental. No marks.

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Bronze, muzzle-loading, rifled:

One 12-pounder, field-gun, heavy, United States. Ames, Chicopee, Mass.; swell muzzle.

One 3-inch field-gun,* experimental, United States. H. N. H. & Co., 1863. Smooth muzzle.

One 6-pounder field-gun. James. Ames, Chicopee, Mass., 1862.

One 12-pounder field-gun. "James." No marks. Charleston Arsenal, 1866.

One 3-inch field-gun.* Rebel trophy. Smooth muzzle. No marks. Charleston Arsenal.

One 3-inch field-gun.* Rebel trophy. "Noble Bros. & Co., makers, Rome, Ga., 1862." End of cascable is flat; base of breech is round. Mount Vernon Arsenal, 1867.

One 3-inch field-gun.* Rebel trophy. Smooth muzzle. No marks. Base of breech is flat; has base ring. Baton Rouge Arsenal, 1866.

One 3.4-inch boat-howitzer, U. S. No marks. Galveston, Tex., 1866.

One 3.25-inch field-gun. Rebel trophy, Leeds & Co., New Orleans, on trunnion. Swell muzzle. Baton Rouge arsenal, 1866.

One 3.8-inch field-gun. Rebel trophy, Skates & Co., Mobile, Ala., 1861; swell muzzle. Baton Rouge arsenal, 1866.

Bronze, breech-loading smooth-bore:

One 6-pounder field-gun.* Rebel trophy, no marks; Mount Vernon arsenal, 1866.

Cast-iron, muzzle-loading, smooth-bores:

One 6-pounder Swedish iron. No marks.

One 12-pounder, George III; Revolutionary. On piece, figure of a crown and "G. R." in monogram; on left trunnion, "W. C;" on right trunnion, "62;" on base of breech, "34-0-14."

One 12-pounder gun; Swedish iron. No marks.

One 8-inch Rodman gun;* model, 1861; S. McM. & Co., 1865.

One 8-inch columbiad gun; model 1844; R. P. P., W. P. F., 1855.

One 15-inch Rodman gun; model 1861; Fort Pitt foundry, 1365.

One 20-inch Rodman gun;* model 1861: F. P. F., Pa., 1869.

One 2-inch gun.* Rebel trophy, old English piece; trunnions below axis. No marks.

One 2.8-inch gun.* Rebel trophy. Trunnions broken off. Old English piece. No mark.

One 3.67-inch gun.* Rebel trophy. On left trunnion, "5661—CIYDT;" on right trunnion, "OP. 1799."

One 3.67-inch gun.* Rebel trophy. On right trunnion, "OP. 1780." Mark obliterated on left trunnion.

One 3.67-inch gun.* Rebel trophy. Trunnions below axis. No marks.

One 3.67-inch gun.* Rebel trophy. Trunnions below axis. No marks.

One 2.6-inch howitzer.* English. Trunnions below axis. On left trunnion, "1796;" on right trunnion, "VB."

One 24-pounder, flank defense howitzer, model 1841. R. P. P., W. P. F., 1858.

One 8-inch siege howitzer, model 1861. "Ft. Pitt Foundry, 1864."

One 8-inch siege howitzer, model 1841. "W. P. F., 1846." Used in Mexico, "Vera Cruz." Chapultepec, City of Mexico.

One 8-inch seacoast howitzer, model 1841. "J. M., C. F., 1842."

One eprouvette mortar,* U. S. "U. S. Arsenal, Washington, 1827."

One 10-inch mortar.* Unknown. No marks.

One 8-inch siege-mortar, model 1861. "C. A. & Co., 1863.

One 8-inch siege-mortar,* model 1841. Marks extinct.

One 10-inch siege-mortar, model 1861. Marks not obtainable.

One 10-inch siege-mortar,* model 1841. "C. A. & Co., Boston, 1842." Used in Mexico, Vera Cruz, Chapultepec, City of Mexico.

One 10-inch siege-mortar.* Rebel. No marks.

One 10-inch seacoast-mortar, model 1841. R. P. P., W. P. 1861.

One 13-inch seacoast-mortar,* model 1861. Fort Pitt foundry. 1861.

Rifled:

One 6-pounder gun, Sawyer.* Rebel trophy. 1864 on trunnion.

One 30-pounder, Parrott gun.* Irregular pattern. R. P. P., W. P. F. 1861. Swelled muzzle.

One 30-pounder, Parrott gun. Regular pattern. R. M. H., W. P. F. 1864. Smooth muzzle.

One 100-pounder, Parrott gun.* W. P. F. 1862.

One 300-pounder, Parrott gun.* W. P. F. 1862.

One 3.8-inch gun.* Rebel trophy. Ship gun; banded; no marks.

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Rifled—Continued.
One 4.5-inch gun, model 1861. Fort Pitt foundry. 1862.
One 8-inch converted gun. W. P. F. 1876; C. S. S.
Wrought-iron smooth bores:
One 1-inch gun.* (Wall piece.) No marks.
One 3-inch gun.* English. Swelled muzzle. No marks.
Rifled:
One 3-inch gun, model 1861. P. I. Co. 1862.
One 3.4-inch gun.* English. Banded. No cascable. No marks.
One 3.5-inch gun. Blakeley's. Rebel trophy. No marks.
One 3.8-inch gun.* Blakeley's. Rebel trophy. No marks.
One 4-inch gun.* Navy. English. No marks. Savannah, Ga., 1866.
One 4.5-inch gun. Blakeley's. English. S. Boston, maker, 1862. Wilmington, Del., 1866.
One 7-inch Ames gun. H. Ames, 1865. T. T. S. I.
Wrought-iron, breech loading:
One 0.50-inch Union repeating gun.* E. Nugent, N. Y.
One 3-inch gun.* Boproe & Gebhardt. No marks.
Steel: Muzzle-loading, smooth bores.
One 3-inch gun.* English. Swell muzzle. No marks.
One 3-inch gun.* English. Swell muzzle. No marks.
Rifled:
One 6-pounder gun. James. No marks.
One 6-pounder gun. Wiard's "N. W. N. Y. C. O. F." on trunnion.
One 2-inch gun.* Bruff, experimental. No marks.
One 2.8-inch gun. English. Banded at trunnions.
One 3.5-inch gun.* English. Banded at trunnions.
One 12-pounder gun. Wiard's. "N. W. N. Y. C. O. F." on trunnions.
Steel: Breech-loading rifled.
One 3-inch gun. "Whitworth." "Whitworth Ordnance Co., Manchester—No. 37, 1861."
One 3-inch gun.* "Whitworth." Rebel trophy. "Whitworth Ordnance Co., Manchester—No. 44, 1861." Brass breech mechanism, incomplete.
One 3.67-inch gun.* "Broadwell." Berger & Co. 1863. Witten, Prussia.
Cast-iron: Breech-loading smooth bore.
One 3.4-inch gun.* "Lees." Experimental. No marks.

Class II.

Gun-carriages—barbette:
One 8-inch columbiad, old pattern. F. P.
One 8-inch columbiad,* old pattern. C. P.
One 10-inch Rodman, hydraulic buffer. F. P.
One 10-inch columbiad,* old pattern. C. P.
One 15-inch Rodman,* hydraulic buffer. F. P.
One 15-inch Rodman.* C. P.
One 30-pounder Parrott. F. P.
One 100-pounder Parrott. C. P.
One 100-pounder Parrott. F. P.
One 200-pounder Parrott. C. P.
One 100-pounder Parrott carriage. Casemate.
Mortar beds:
One 24-pounder Coehorn. Wood.
One 8-inch siege, model 1841.* Cast-iron.
One 10-inch siege, model 1841.* Cast-iron. Used in Mexico.
One 10-inch siege, model 1841. Cast-iron.
One 8-inch siege, Rodman. Model 1861.
One 10-inch siege.* Cast-iron. Rebel trophy.
One 10-inch siege, Rodman.* Model 1861.
One 10-inch seacoast. Model 1841.
One 10-inch seacoast.* Rodman. Model 1861.

Class III.

One furnace* for hot shot; one fuse gouge for Bormann fuse; one fuse mallet; one fuse saw; one fuse setter, brass; one fuse setter, wood; one fuse wrench* for Bormann fuse; one fuse plug wrench for Bormann fuse.

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Gun sights: Breach or rear. One 1.65-inch Hotchkiss B. L. mountain gun; one 10-pounder Parrott gun;* one 20-pounder Parrott gun; one 12-pounder field-gun; one 4.5-inch siege-gun; one 8-inch Rodman gun, model 1861; one 8-inch barbette rifle;* one 8-inch rifle* (with sockets), casemate; one 10-inch Rodman gun, model 1861; one 30-pounder Parrott gun; one 100-pounder Parrott gun; one 200-pounder Parrott gun; one 300-pounder Parrott gun.

Gunner's implements.—One caliper; one gimlet for field-guns; one gimlet for siege and garrison guns; one haversack; one level; one pincer; one quadrant,* brass; one quadrant, wood; one pair sleeves.

Handspikes.—One maneuvering, wood, barbette carriage; one shod, wood, for mortar; one trail, wood, for field-gun carriage; one iron, for Parrott carriage.

One pack-saddle and bridle (set).

Ladles and staves.—One 4.5-inch siege-gun;* one 12-pounder field-gun; one 10-inch Rodman gun; one 15-inch Rodman gun; one 30-pounder Parrott gun;* one 100-pounder Parrott gun; one 200-pounder Parrott gun; one lantern, common; one lantern, dark; one lantern, globe; one lanyard, for friction primers; one linstock; one loading tongs; one loading or carrying bar.

One pendulum Hausse, 6-pounder gun; one pendulum Hausse, 12-pounder gun, light; one pendulum Hausse, 3-inch rifle.

One paulin, cotton duck, 12 feet by 15 feet; one paulin, cotton duck, 8 feet by 10 feet; one paulin, cotton duck, 5 feet by 5 feet; one pass box; one pass box, 15-inch gun; one portfire shears* or cutter; one powder funnel, copper; one powder measure, copper; one powder-scoop, copper.

Rammers and staves: One 4.5-inch siege-gun; one 10-inch Rodman gun; one 15-inch Rodman gun; one 20-inch Rodman gun; one 30-pounder Parrott gun; one 100-pounder Parrott gun; one 200-pounder Parrott gun; one 300-pound Parrott gun.

One scraper for mortars; one scraper for 15-inch Rodman,* interior spring; one securing stake; one shell-hook, 8-inch Rodman, small; one shell-hook,* 8-inch rifle; one shell-hook, 20-inch Rodman; one spatula; one stake, for implements.

Sponges and rammers: One 6-pounder gun; one 12-pounder gun, light; one 20-pounder Parrott gun; one 3-inch rifle (Brush).

Sponges and staves (woolen sponges): One 4.5-inch siege-gun; one 30-pounder Parrott; one 100-pounder Parrott, and 32-pounder; one 200-pounder Parrott, and 8-inch Rodman; one 300-pounder Parrott, and 10-inch Rodman; one 10-inch Columbus, bore and 12-inch chamber; one 10-inch Rodman, spring head; one 15-inch Rodman;* one 20-inch Rodman,* spring head; one tangent scale, 12-pounder gun.

Tompions: One 12-pounder gun, etc.; one 30-pounder Parrott; one 100-pounder Parrott; one 200-pounder Parrott; one 300-pounder Parrott; one 8-inch Rodman;* one 10-inch Rodman; one 15-inch Rodman.

One thumbstall; one tow hook; one tube pouch; one vent cover, field-guns; one vent cover, siege and garrison guns; one vent punch, field-guns; one vent punch, siege and garrison guns; one vent punch, 15-inch Rodman gun;* one water tub,* 20-inch Rodman gun.

Worms and staves: One 12-pounder gun; one 3-inch rifle; one 15-inch Rodman gun; one 20-inch Rodman gun;* one siege and garrison guns.

Class IV.

For smooth-bore guns: One shot, 12-pounder; one shot, 24-pounder; one shot, 8-inch; one shot, 10-inch; one shot, 11-inch; one shot, 15-inch; one shot, 20-inch; one shot, 20-inch (turned); one shell, 12-pounder, gun; one shell, 12-pounder, field howitzer; one shell, 24-pounder, gun; one shell, 8-inch; one shell, 10-inch; one shell, 20-inch; one shell, 10-inch, mortar; one shell, 13-inch, mortar.

For rifled guns: Shell, percussion fuse; Hotchkiss: One 1.5-inch B. L. revolving cannon; one 1.65-inch B. L. mountain gun;* one 3.15-inch B. L. gun.

One shot, Parrott's, 30-pounder; one shot, Parrott's, 100-pounder; one shot, Parrott's, 200-pounder; one shot, Parrott's, 200-pounder, hollow; one shot, Parrott's, 300-pounder.

One shell, Parrott's, time fuse, 30-pounder; one shell, Parrott's, without fuse plug, 100 pounder; one shell, Parrott's, without fuse plug, 200-pounder; one shell, Parrott's, without fuse plug, 300-pounder.

One case-shot, Parrott's, 30-pounder; one case-shot, Parrott's, 100-pounder; one case-shot, Parrott's, 200-pounder.

One canister, Parrott's, 100-pounder.

Butler's: One shot, 3-inch, flathead; one shot, 3-inch; one shot, 4.5-inch; one shot, 8-inch (B. L.); one shot, 8-inch (M. L.); one shot 8-inch (chilled, M. L.); one shot, 9-inch; one shot, 9.04-inch; one shot, 11-inch; one shot, 12-inch; one shot,* 12-inch (Thompson, B. L.).

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One shell, time-fuse, 3-inch; one shell, percussion-fuse, 3-inch (B. L.).
One case-shot, without plugs, 3-inch; one case-shot, Moffatt howitzer, 6-inch.
One shot, Dana, 8-inch; one shot, Eureka, 8-inch; one shot, Eureka, 8-chilled; one shot, Gruson's, 9-inch Sutcliffe, B. L.; one shot,* Lyman-Haskell 6-inch multicharge gun; one shot,* Mann's 3-inch B. L.; one shot, Mann's 8.4-inch B. L.; one shot, Parker's 9-inch Sutcliffe gun; one shot, Reilly's 8-inch; one canister, Sawyer's 3-inch (iron balls); one shot, West Point Foundry, 9-inch Sutcliffe.

Class V.

One war rocket, 2¼-inch; one war rocket, 3¼-inch.

Class VI.—American Manufacture.

CARBINES.

Breech-loading: One Springfield, caliber .45; one Springfield, caliber .50; one Sharp's, caliber .50; one Spencer's, caliber .50; one Spencer (with Stabler's attachment), caliber .50; one Remington, caliber .50; one Wesson's*, caliber .42; one Ward-Burton, caliber .50; one Ball,* repeating, caliber .50; one Ballard's, caliber .42; one Ballard's, caliber .54; one Burnside's, caliber .54; one Cosmopolitan, caliber .50; one Gallagher's, caliber .51; one Gibb's, caliber .52; one Greene's, caliber .546; one Hall's,* caliber .52-54; one Hall's, caliber .645; one Joslyn's (for metallic cartridges), caliber .53; one Joslyn's (for paper cartridges), caliber .54; one Lindner's,* caliber .57; one Maynard's, caliber .50; one Merrill's, caliber .54; one Palmer's,* caliber .44; one Palmer's, caliber .54; one Remington, caliber .42; one Robbins & Laurence,* caliber .54; one Scott & Triplett's, repeating, caliber .50; one Sharp's, caliber .52; one Sharp & Hankin's, caliber .52; one Smith's, caliber .50; one Starr's, caliber .54; one Starr's (new pattern), caliber .52; one Spencer's, caliber .52.
Muzzle-loading: One rifle pistol carbine,* caliber .58; one musketoon, artillery S. B., caliber .69; one musketoon, cavalry S. B., caliber .69.

RIFLES.

Breech-loading: One Springfield; one Springfield,* officer's model; one Springfield,* with increasing twist; one Springfield, long range; one Henry-Martini;* one Hotchkiss;* one Lee's; one Peabody-Martini;* one Spencer's, caliber .50; one Ballard's,* caliber .44; one Ballard's, caliber .54; one Burnside's,* caliber .54; one Greene's, caliber .546; one Hall's flint-lock, caliber .52-54; one Hall's, percussion lock, caliber .52-54; one Merrill's, sword bayonet, caliber .54; one Merrill's, without bayonet, caliber .58; one Scott & Triplett's, repeating, caliber .50; one Sharp's, caliber. 52; one Sharp's, caliber .56; one Sharp's, sporting (various); one Spencer's, caliber .52.
Muzzle-loading: One United States model, .40-55, sword bayonet, caliber .54; one United States model, .40-55, triangular bayonet, caliber .54; one United States model, .40-55, sword bayonet, caliber .58; one United States primer-lock, caliber .58; one Whitney's, caliber ,58; one Whitney's,* caliber .69; one United States model, 1822, flint-lock, caliber .54; one telescopic (various kinds and calibers).

RIFLED MUSKETS.

Breech-loading: One Springfield, "cadet," caliber .50; one Springfield, model 1866, caliber .50; one Springfield, model 1868, caliber .50; one Springfield, model 1870, caliber .50; one Springfield, Allen's alteration, caliber .58; one Berdan* (Russian), caliber .42; one Joslyn's, caliber .50; one Peabody,* caliber .50; one Remington,* caliber .50; one Sharp's, model 1870, caliber .50; one Spencer's,* caliber .50; one Ward-Burton, caliber .50; one Morse's,* caliber .69.
Muzzle-loading: One Springfield, model 1863, caliber .58; one Justice,* caliber .69; one Lindsay's, caliber .58; one primer-lock, caliber .69; one primer-lock, "cadet," caliber .58; one Richmond (Va.), caliber .58; one United States. model 1842, caliber .69; one United States altered to percussion, caliber .69; one Whitney's, caliber .58.

SMOOTH-BORE MUSKETS.

Muzzle-loading: One altered to percussion, caliber .69; one altered to percussion (patent breech), caliber .69; one model 1842, caliber .69; one primer-lock, caliber .69; one cadet,* caliber .54; one rifle,* "rebel," caliber .58; one shotgun, Sharp's (breech-loading).

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REVOLVERS.

One Colt's army, caliber .45; one Colt's army, percussion, caliber .44; one Colt's army, for metallic cartridges, caliber .44; one Smith & Wesson's army, cariber .44; one Adams' army, caliber .44; one Adams' navy, caliber .36; one Allen's army, caliber .44; one Colt's navy, caliber .36; one Joslyn's army, caliber .44; one Manhattan, one Perrin's, one Pettingill's, caliber .436; one Remington army, caliber .44; one Remington navy, caliber .36; one Rogers & Spencer's army, caliber .44; one Savage's army and navy, caliber .3625; one Starr's army, caliber .44; one Starr's army, self-cocking, caliber .44; one Starr's navy, self-cocking, caliber .36; one Wesson's, for paper cartridge, caliber .36; one Whitney's navy, caliber .36.

PISTOLS.

One Remington breech-loading, caliber .50; one United States flint-lock,* caliber .54; one United States, altered to percussion, model 1822, caliber .54; one United States, model 1842, caliber .54.

SABERS.

One cavalry officer's; one cavalry officer's, old pattern; one artillery officer's; one infantry officer's,* old pattern; one cavalry; one cavalry, light, new pattern; one cavalry, light; one horse artillery.

SWORDS.

One foot officer's; one staff and field officer's; one musician's, leather scabbard; one musician's, steel scabbard; one non-commissioned officer's, leather scabbard; one non-commissioned officer's, steel scabbard; one foot artillery; one cavalry,* "rebel," wooden scabbard.
One cutlass.
One trowel bayonet, Springfield, caliber .45; one trowel bayonet, Springfield, caliber .50.

CLASS VI.—FOREIGN MANUFACTURE.

CARBINES.

One Prussian* needle, breech-loading; one Austrian (rifled) muzzle-loading, caliber .71.; two English (rifled) musketoons, caliber .577.

RIFLES.

One Enfield*, Wilson's alteration, B. L., caliber .577; one Enfield*, M. L., caliber .577; one English*, Tower pattern, M. L., caliber .64; one light French, M. L., caliber .577; one Swiss*, magazine vetterli, B. L.; one Swiss, federal, M. L.; one Wendl, B. L., caliber .50; one Vincennes, M. L., caliber .69.

RIFLED MUSKETS.

One Prussian needle, breech-loading; one Snider, breech-loading.

MUZZLE-LOADING.

One Austrian, caliber .54; one Austrian, caliber .58; one Austrian, caliber .69; one Austrian*, short, caliber .69; one Bavarian, caliber .69; one Belgian, caliber .69; one Dresden, caliber .69; one Enfield, caliber .577; one French back-action lock, caliber .69; one French* short back-action lock, caliber .69; one Prussian*, caliber .71; one Suhl* back-action lock, caliber .69; one Suhl* front-action lock, caliber .69.

SMOOTH-BORE MUSKETS.

One French* front-action lock, caliber .69; one Prussian*, caliber .71.

REVOLVERS.

One Lefaucheux, army, caliber .4275; one Lefaucheux, army, self-cocking, caliber .427 one Lefaucheux, army, self-cocking, caliber .40.

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PISTOLS.

One Prussian, caliber .60.

SWORDS.

One foot officer's; one staff and field officer's; one musician's, leather scabbard; one non commissioned officer's, leather scabbard; one foot artillery; one cavalry.

SABERS.

One cavalry officer's; one artillery officer's; one cavalry, light; one cavalry, heavy scabbard.

On hand at Rock Island Arsenal, Rock Island, Ill.

[Of stores marked ‡ there are duplicates on hand.]

CLASS I.

CANNON.

One 12-pounder light bronze gun,‡ 4.62 inches; one 12-pounder bronze mountain howitzer,‡ 4.62 inches; one 6-pounder bronze gun,‡ 3.67 inches; one 6-pounder bronze gun, James,‡ 3.67 inches; one 12-pounder heavy bronze gun,‡ 4.62 inches; one 12-pounder bronze field howitzer,‡ 4.62 inches; one 24-pounder bronze field howitzer;‡ one 32-pounder bronze field howitzer,‡ 6.4 inches; one 6-pounder bronze rifle gun;‡ one 6-pounder bronze rifle gun, James;‡ one 3-inch wrought-iron gun,‡ model 1861; one 3-inch rifle,‡ iron-banded; one 10-pounder Parrott gun,‡ 3 inches; one 8-inch cast-iron siege howitzer;‡ one 30-pounder Parrott gun,‡ 4.2 inches; one 100-pounder Parrott gun,‡ 6.4 inches; one 24-pounder bronze Coehorn mortar; one 8-inch cast-iron siege mortar.‡ All manufactured in the United States.

TROPHIES.

One 6-pounder bronze gun,‡ Confederate manufacture, rebel trophy; one 12-pounder bronze gun,‡ Confederate manufacture, rebel trophy; one 12-pounder bronze field howitzer,‡ Confederate manufacture, rebel trophy; one 12-pounder bronze boat howitzer, 3.5 inches, Dahlgren, rebel trophy; one 6-pounder bronze gun,‡ Austrian, rebel trophy; one 3-inch bronze rifle,‡ rebel trophy; one 3.3-inch bronze rifle, rebel trophy; one 3.5-inch Blakely gun, English manufacture, rebel trophy; one 3.67-inch Blakely gun, English manufacture, rebel trophy; two 4-pounder bronze guns, 3.4-inches (not alike), English trophy; one 24-pounder Coehorn mortar,‡ bronze, English trophy; one 24-pounder short bronze howitzer, 5.75 inches, English trophy; one 6-pounder bronze gun, 3.80 inches, French, Revolutionary; one 3.5-inch bronze gun, French, Revolutionary; five 6-pounder bronze guns, 3.67 inches, French (not alike), Revolutionary; one 8-pounder bronze gun, 4.2 inches, French, Revolutionary; one 9-pounder bronze gun, 4.4 inches, French, Revolutionary; one 9-pounder bronze gun, 4.8 inches, French, Revolutionary; two 18-pounder bronze guns, French; one 6.5-inch bronze howitzer, French, Revolutionary; one 10-inch bronze mortar, French, Revolutionary; one 16-inch bronze mortar, French, Revolutionary; two 18-pounder bronze guns, English manufacture, Mexican trophies; two 18-pounder bronze guns, 5.3 inches, Spanish manufacture, Mexican trophies; one 3.25-inch copper howitzer, Mexican trophy; one 5-pounder gun, bronze, Spanish manufacture, Mexican trophy; two 4.63-inch bronze howitzers, Mexican trophies. These trophies were received here from the Washington and Saint Louis arsenals. Their history is unknown beyond the inscriptions which some of them bear.

MACHINE GUNS.

One Gatling gun, short, 10 barrels, caliber .45; one Gatling gun,‡ long, 6 barrels, caliber .50; one Gatling gun,‡ long, 6 barrels, caliber 1 inch; one Gatling gun,‡ long, 10 barrels, caliber .45, model 1881; one Gatling gun,‡ long, 10 barrels, caliber .45, model 1883; one Lowell gun,‡ caliber .45; one Gardner gun,‡ caliber .45. All manufactured in the United States.

One Hotchkiss revolving cannon,‡ caliber 371^{mm}; one Hotchkiss revolving cannon, 5 barrels, caliber 371^{mm}, long; one Hotchkiss breech-loading mountain gun,‡ caliber 1.65 inches. All French manufacture.

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CLASS II.

ARTILLERY CARRIAGES.

One 3-inch gun-carriage ‡ and limber; one 6-pounder gun-carriage ‡ and limber; one light 12-pounder gun-carriage ‡ and limber; one heavy 12-pounder gun-carriage ‡ and limber; one 12-pounder ‡ prairie-carriage and limber; one carriage ‡ and limber for Gatling gun, model 1881; one carriage ‡ and limber, metallic, for Gatling gun, model 1883; one carriage ‡ and limber for Gatling gun, ‡ caliber .50; one carriage ‡ for Hotchkiss mortar gun, with shafts; one carriage ‡ and limber for Lowell gun; one caisson ‡ and limber for 3-inch gun; one caisson ‡ and limber for 12-pounder gun; one caisson ‡ and limber for Gatling gun, caliber .50; one carriage ‡ and limber for Hotchkiss revolving cannon, caliber .50; one carriage and limber for Hotchkiss revolving cannon, long; one ammunition wagon ‡ and limber for Hotchkiss revolving cannon, caliber 1.50-inch; one caisson ‡ and limber, 12-pounder prairie; one traveling forge, ‡ "A," with limber; one battery wagon, ‡ "C," with limber; one 4½-inch siege-gun carriage ‡ and limber; one 30-pounder Parrott gun-carriage ‡ and limber; one 8-inch siege Howitzer carriage ‡ and limber; one mortar wagon and limber; one 24-pounder Coehorn mortar bed, wood; one 8-inch siege-mortar bed, ‡ Rodman's wrought-iron; one 10-inch siege-mortar bed, Rodman's wrought-iron.

CLASS III.

ARTILLERY IMPLEMENTS AND EQUIPMENTS.

One set appendages for Gardner gun; one set appendages ‡ for Gatling gun, model 1881, with feed guide; one set appendages ‡ for Gatling gun, model 1883, with feed magazine; one set appendages for Gatling gun, caliber .45, ten barrels, short; one set appendages ‡ for Gatling gun, caliber .50, with feed-cases; one set appendages ‡ for Gatling gun, caliber 1 inch, with feed-cases.

One set ‡ accessories for Hotchkiss mountain gun; one set ‡ accessories for Hotchkiss revolving cannon, caliber 1.50 inches; one set ‡ accessories for Hotchkiss ammunition wagon; one set ‡ appendages for Lowell gun; one set ‡ implements and equipments for 6-pounder or 3-inch gun; one set ‡ implements and equipments for light 12-pounder gun.

One set ‡ harness, artillery, for two wheel-horses; one set ‡ harness, artillery, for two lead horses; one set ‡ harness, draught, for Hotchkiss mountain gun; one set ‡ harness draught, for Laidley cavalry forge; one pack saddle and bridle ‡; one aparejo for Hotchkiss mountain gun; one ladle and staff for 4½-inch siege gun; ‡ one ladle and staff for 30-pounder Parrott; ‡ one rammer and staff for 30-pounder Parrott; ‡ one scraper for mortar; ‡ one shell hook for mortar; ‡ one spatula for mortar; ‡ one worm and staff for siege gun. ‡

CLASSES IV AND V.

ARTILLERY PROJECTILES.

One 12-pounder shot, ‡ loose; one 12-pounder shot, ‡ strapped and fixed; one 6-pounder shot, ‡ loose; one 12-pounder shell; ‡ one 12-pounder shell, ‡ strapped and fixed; one 12-pounder spherical case; ‡ one 12-pounder spherical case, ‡ strapped and fixed; one 6-pounder canister; ‡ one 6-pounder canister, ‡ fixed; one 12-pounder gun canister; ‡ one 12-pounder gun canister, ‡ fixed; one 12-pounder mountain-howitzer canister; ‡ one 12-pounder field-howitzer canister; ‡ one 1-pound hand-grenade; ‡ one 3-pound hand-grenade; ‡ one 5-pound hand-grenade; ‡ one 3-inch Absterdam solid shot; ‡ one 3-inch Hotchkiss solid shot; ‡ one 3-inch Parrott solid shot; ‡ one 3-inch Hotchkiss shell, ‡ time fuse; one 3-inch Hotchkiss shell, ‡ percussion fuse; one 1.65-inch Hotchkiss shell, ‡ percussion fuse; one 1.50-inch Hotchkiss shell, ‡ percussion fuse; one 3-inch Hotchkiss shell, ‡ combination fuse; one 3-inch Hotchkiss case-shot ‡; one 1.65-inch Hotchkiss case-shot, ‡ for mountain gun; one 1.50-inch Hotchkiss canister, ‡ for revolving cannon; one 6-pounder spherical case-shot, ‡ strapped and fixed; one 24-pounder field-howitzer spherical case, ‡ strapped; one 8-inch mortar shell; ‡ one copper ball, ‡ Mexican.

CLASS VI.

SMALL ARMS.

One Hotchkiss breech-loading carbine, ‡ caliber 45; one Jocelyn's breech-loading carbine, ‡ caliber 54, unserviceable.

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One breech-loading carbine,‡ Maynard's, caliber .50; one breech-loading carbine,‡ Merrill's, caliber .54, unserviceable; one breech-loading carbine,‡ Sharp's, caliber .52, unserviceable; one breech-loading carbine,‡ Sharp's, caliber .50; one breech-loading carbine,‡ Smith's, caliber .50, unserviceable; one breech-loading carbine,‡ Spencer's, caliber .52, unserviceable; one breech-loading carbine,‡ Spencer's, caliber .50, unserviceable; one Springfield carbine,‡ caliber .50, unserviceable; one Springfield carbine,‡ caliber .45; one Starr's carbine,‡ caliber .54, unserviceable; one Ward-Burton carbine,‡ caliber .50, unserviceable; one cavalry musketoon,‡ caliber .69, unserviceable; one musket,‡ altered to percussion, caliber .69, unserviceable; one percussion musket,‡ smooth-bore, caliber .69, unserviceable; one rifled musket,‡ altered to percussion, caliber .69, unserviceable; one percussion musket,‡ rifled, caliber .69, unserviceable; one percussion rifle,‡ United States, caliber .54, unserviceable; one percussion rifle,‡ United States, caliber .58, unserviceable; one Whitney rifle,‡ percussion, caliber .54, unserviceable.

One Springfield rifle musket,‡ caliber .58, unserviceable; one Springfield rifle musket,‡ primer lock, caliber .58, unserviceable; one Springfield rifle musket,‡ Allyn's alteration, caliber .58, unserviceable; one Springfield rifle musket,‡ model 1866, caliber .50; one Springfield rifle musket,‡ model 1868, caliber .50; one Springfield rifle musket,‡ model 1870, caliber .50, unserviceable; one Springfield rifle musket,‡ cadet, caliber .50; one Springfield rifle musket,‡ cadet, caliber .45.

One Springfield rifle,‡ caliber .45; one Springfield rifle,‡ model 1884, caliber .45; one Springfield rifle,‡ ramrod bayonet, caliber .45; one Springfield rifle,‡ long range, caliber .45, unserviceable.

One Sharp's rifle-musket,‡ caliber .52, unserviceable; one Sharp's rifle musket,‡ caliber .50, unserviceable; one Spencer rifle musket,‡ caliber .50; one Ward-Burton rifle musket,‡ caliber .50, unserviceable; one Hotchkiss rifle,‡ caliber .45; one Lee's rifle,‡ caliber .45; one Chaffee-Reece magazine rifle,‡ caliber .45; one Lee magazine rifle,‡ caliber .45; one Hotchkiss magazine rifle,‡ caliber .45; one French rifle musket,† caliber .69171.

One Adams revolver,‡ caliber .44, unserviceable; one Colt's revolver,‡ caliber .44, unserviceable; one Colt's revolver,‡ caliber .44, unserviceable; one Colt's revolver,‡ caliber .36, unserviceable; one Remington revolver,‡ caliber .44; one Starr's revolver,‡ caliber .44, unserviceable; one Smith & Wesson revolver,‡ caliber .44, unserviceable; one Colt's revolver,‡ caliber .45; one Schofield, Smith & Wesson revolver,‡ caliber .45; one Remington pistol,‡ single barrel, caliber .50, unserviceable.

ne saber,‡ cavalry, heavy, unserviceable; one saber,‡ cavalry, Texas ranger, unserviceable; one saber,‡ cavalry, light; one saber,‡ artillery; one saber,‡ for mounted officers; one sword,‡ for staff and foot officers; one sword,‡ musician's; one sword,‡ non-commissioned officers; one sword bayonet;‡ one trowel bayonet;‡ one hunting-knife.‡

CLASS VII.

ACCOUTERMENTS.

For artillery: One saber belt‡ and plate; one artillery knapsack.‡

For cavalry: One carbine-sling;‡ one carbine-sling swivel;‡ one carbine cartridge-box;‡ one carbine cartridge-pouch;‡ one pistol holster;‡ one pistol cartridge-pouch;‡ one saber-belt‡ and plate; one saber-knot.‡ Old pattern.

For cavalry: One carbine-sling,‡ 1½-inch wide; one carbine-sling swivel,‡ 1½-inch wide; one holster for revolver;‡ one saber belt‡ and plate; one saber attachment.‡ New pattern.

One cartridge-belt‡ for cavalry; one canteen-strap‡ for cavalry; one snap‡ for saber-belt, brass.

For infantry: One set of accouterments‡ for cavalry, 69, musket; one scabbard‡ for trowel bayonet; one scabbard‡ for intrenching tool; one scabbard‡ for hunting-knife; one sword-belt and plate‡ for non-commissioned officers; one sliding frog‡ for non-commissioned officer's waist-belt; one waist-belt and plate,‡ non-commissioned officer's; one gun-sling,‡ 46 inches long.

INFANTRY EQUIPMENTS.

Pattern 1872.—One brace-yoke and stay-strap;‡ one cartridge box, No. 1;‡ one cartridge box, No. 2;‡ one canteen and strap;‡ one haversack and strap;‡ one meat-ration can;‡ one valise;† one waist-belt and plate.‡

Pattern 1874: One bayonet-scabbard, steel‡; one set carrying braces‡; one pair blanket and coat straps‡; one canteen, covered‡; one canteen strap, leather‡; one cartridge box, McKeever‡; one clothing bag‡; one gun-sling, 63 inches‡; one gun-sling 66½ inches‡; one haversack‡; one haversack strap, leather‡; one meat cap‡; one tin cup‡; one knife‡; one fork‡; one spoon‡; one waistbelt and plate‡; one blanket-bag‡; one pair blanket-bag shoulder straps‡; one pair blanket-bag coat straps‡; one cartridge belt with buckle, web loops‡; one cartridge belt, woven, with plate‡; one revolver belt‡; one officer's sword belt and plate‡.

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HORSE EQUIPMENTS.

Old pattern: One curb bridle‡; one watering bridle‡; one carbine socket and strap; one carbine socket, Hartman's‡; one boot for carbines, rifles, and ammunition‡; one girth, woolen web‡; one girth linen web‡; one girth, leather‡; lariat‡; one link‡; one saddle, rawhide covered, complete‡; one horse brush, wooden back‡; one curry comb, wooden handle‡; one pair saddlebags‡; one pair saddlebags, canvas, P. 1872‡; one pair saddle bags, leather, P. 1879‡; one pair saddlebags, canvas, P. 1879‡; one pair saddlebags, leather, O. M. 18‡; one saddle blanket, cavalry, blue‡; one saddle cloth, canvas‡; one pair stirrups, hooded‡; one surcingle, woolen web‡; one pair spurs, rough‡; one pair spur straps‡; one brush and shoe pouch‡; one forage sack‡; one pair Mills spurs and straps‡; one saddle, leather covered, with iron mountings‡; one stirrup with socket for standard and guidon‡; one picket pin.‡

Pattern General Orders No. 73 of 1885: One curb bridle with Shoemaker bit‡; one watering bridle‡; one curry-comb, leather back‡; one carbine boot and strap‡; one halter and strap‡; one horse-brush, with leather back‡; one horse-cover, cotton duck, with surcingle attached‡; one lariat‡; one nose-bag‡; one picket-pin‡; one link‡; one saddle, leather-covered, with cincha, complete‡; one pair saddle-bags‡; one saddle-blanket, cavalry, gray‡; one saddle-blanket, artillery, gray‡; one side-line, Butler & Varney's pattern‡; one pair spurs, smooth finished‡; one pair spur-straps‡.

CLASS VIII.

AMMUNITION.

One package ball cartridges for Gatling gun, caliber 1 inch‡; one package canister cartridges for Gatling gun, caliber 1 inch‡; one package cartridges, carbine ball, caliber .50‡; one package cartridges, carbine ball, caliber .45‡; one package cartridges, carbine ball, caliber .45, reloading‡; one package cartridges, Spencer carbine ball, caliber .52‡; one package cartridges, rifle ball, caliber .50‡; one package cartridges, rifle and carbine, blank, caliber .50‡; one package cartridges, rifle ball, caliber .45‡; one package cartridges, rifle ball, caliber .45, reloading‡; one package cartridges, rifle and carbine, blank, reloading‡; one package cartridges, rifle ball, long range, 2.4 inches‡; one package cartridges, rifle ball, caliber .45, Berdan‡; one package cartridges, rifle ball, caliber .45, Lowell‡; one package cartridges, revolver ball, caliber .45‡; one package cartridges, revolver ball, caliber .45, Colt's‡; one package cartridges, revolver ball, caliber .45, reloading‡; one package cartridges, revolver, blank, caliber .45, reloading‡; one package cartridges, Remington pistol ball, caliber .50‡; one package cartridges, musket elongated ball, caliber .58, paper‡; one package cartridges, musket, blank, caliber .58, paper‡; one box cartridge primers‡; one box cartridge shell‡; one package friction primers‡; one hundred flints, assorted, for muskets and pistols‡; one box percussion caps, musket‡; one box percussion caps, pistol‡; one portfire‡; one piece slow-match‡; one box wads for carbines‡; one box wads for shot-guns‡.

CLASS IX.

ARTICLES FOR ARMY USE.

One portable arm-rack for carbines and revolvers‡; one portable arm-rack for rifles and revolvers‡; one fencing mask‡; one fencing plastron‡; one fencing musket‡; one intrenching tool‡; one stadia, company, brass‡; one stadia, regimental, silver‡; one stencil outfit, complete‡; one marking outfit, complete‡; one shot-gun outfit, complete‡; one Brinton target, 6 by 6 feet‡; one Brinton target 6 by 12 feet‡; one Cushing target, 6 by 12 feet‡; one Laidley revolving target, 6 by 6 feet, horizontal axis‡; one Laidley revolving target, 6 by 6 feet, vertical axis‡; one Laidley revolving target, 6 by 12 feet, vertical axis‡; one steel target frame, D‡; one steel target frame, E‡; one steel target frame, F‡; one cast-iron target plate, for gallery practice‡; one set marking rods, disks and brushes‡; one set shot marks and staves, short range‡; one set shot marks and staves, mid range‡; one set shot marks and staves, long range‡; one roll paper targets, A‡; one roll paper targets, B‡; one roll paper targets, C‡; one roll centers for targets, A‡; one roll centers for targets, B‡; one roll centers for targets, C‡; one dozen paper silhouettes, D‡; one dozen paper silhouettes, E‡; one dozen paper silhouettes. F‡; one-half dozen cloth silhouettes, D‡; one-half dozen cloth silhouettes, E‡; one-half dozen cloth silhouettes, F‡; one signal flag‡; one streamer, with halyard‡; one pair marksman's buttons‡; one marksman's pin, silver‡; one sharpshooter's badge, silver, with bar‡.

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On hand at the San Antonio Arsenal, San Antonio, Tex.

One 6-pound bronze gun. English. Marked with the English Crown and lettters "G. R.;" also with Crown and Garter, with the quotation, *Honi soit qui mal y pense.* On the trunnions: No. J 5, 1756. This gun is spiked.

One 3.30-inch bore, cast-iron gun, bearing raised crown with letter "R" under it; marked on the breech "Madrid, 1773."

One 2.75-inch bore, cast-iron gun, marked "VB" on one trunnion and "1815" on the other.

One 3-inch smooth-bore, cast-iron gun, bearing no marks.

One 5.82-inch bore, cast-iron howitzer. This gun is marked with one raised star, and bears the following inscription: "Presented to the Republic of Texas by Major-General T. J. Chambers." This gun is spiked.

On hand at Watertown Arsenal, Watertown, Mass.

No.	Articles.	Caliber.	Inscriptions.	Remarks.
	French:	*Inches.*		
1	Bronze gun	3.67	A. Bouffoune. Ultima-Ratio-Regum-Pluribus-Nec-Impar. A. Strasbourg-Par-J. Berinher-1758.	Received from Arsenal at Charlestown, Mass.
1	Bronze gun	3.67	Le Mutine	
1	Bronze mortar	10	Two reversed L's with crown.	Received April 20, 1850, from Lieut. Col. W. Gates, commanding Forts Adams and Walcott, R. I.
1	Bronze mortar	10		
1	Bronze mortar	10		
1	Bronze mortar	10	Two reversed L's	
1	Bronze mortar	13	Non solis Radios. Sed-Iovis, Fulmina Mitto Kelleri-hevetu-Feo-Dusci-1681. (Design with Fleur de lis.)	Received from Arsenal at Charleston, Mass.
	English:			
1	Bronze mortar (Coehorn).	4.50	G. R. (with crown) wgt. 79 lbs.	Recd. Dec. 20, 1826, from John Chaffee, M. S. K., Springfield, Mass.
1	Iron gun, ship	4.62		Recd. Dec. 18, 1849, from Maj. Robert Anderson, comd'g Forts Preble and Scammel, Me.
1	Iron gun, ship	4.62		
1	Iron gun, ship	4.62		
3	Cartridge bag cylinders, paper.		G. R. (with crown), 1755	
2	Cartridge boxes, tin.			

On hand at Watervliet Arsenal, West Troy, N. Y.

GUNS, CARRIAGES, AND PROJECTILES.

Four bronze guns, various, 12-pounder; four bronze guns, various, 3-inch; one bronze howitzer, 8-inch; one bronze howitzer, 5.75-inch; one bronze mortar, 8-inch; one bronze Coehorn mortar, 24-pounder. Surrendered by the convention of Saratoga, October 17, 1777.

Two bronze guns, different inscriptions, 4-pounder, 3.2-inch; one bronze gun, 4-pounder, 3.5-inch; eighteen bronze guns, various inscriptions, 6-pounder; two bronze guns, different inscriptions, 9-pounder; one bronze gun, 12-pounder; five bronze howitzers, various inscriptions, 6.5-inch; four bronze howitzers, various inscriptions, 8-inch; one bronze mortar, 10-inch. French; whether captured or donated to the United States Government, not known.

Two bronze guns, long, 6-pounders; four bronze guns, short, 6-pounders. Presented to the United States Government by General La Fayette.

Two bronze guns, 12-pounders. Captured at the storming of Stony Point, July 15, 1779.

Two bronze howitzers, 8.75 inch; one bronze howitzer, 8 inch; two bronze guns, 12-pounders. Surrendered by the capitulation of Yorktown, October 19, 1781. One of these pieces was taken by General Lafayette in person at a storming of a redoubt at Yorktown, in which battle he bore a conspicuous part. When the general was on his tour through the United States in 1825 he called to visit the Watervliet Arsenal, West Troy, N. Y., and while the salute was being fired he recognized the identical cannon

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above mentioned by a conspicuous indentation made by a shot in its side. He is said to have approached and embraced it as the companion of his youth. Another link in this chain of coincidence is to be added. At the death of Lafayette the Government order was received at this arsenal directing the half-hour gun to be fired in his honor. The order was executed with this same gun, which had been so prominently identified with his early history.

One bronze gun, 12-pounder. Captured at Fort George, W. C., May 27, 1813.

Two bronze guns, 2.5-inch, named after two of the apostles, St. Matthew and St. Mark; captured in Mexico.

One volley gun, breech-loading, one-half inch; one volley-gun carriage, "Robinson & Colton, London, England;" one bore bronze gun, "Georgia Military Institute;" one iron gun, breech-loading, "Whitworth;" one iron gun, breech-loading, 2½-inch. Captured from the Confederates in the war of the rebellion.

One steel gun, "Wiard," 3⅝-inch. Captured by the Confederates, and recaptured by United States troops at Murfreesborough, Tenn., December 31, 1862.

One bronze gun, breech-loading, 2-inch; one bronze gun, breech-loading, 1½-inch; two steel guns, breech-loading, 1½-inch. Confederate.

Three hundred and nineteen projectiles, various kinds and calibers; six Parrott shells, 100-pounder; six chain-shot. Have been fired.

On hand at the ordnance proving-ground, Sandy Hook, N. J.

[There are no duplicates at this station of the articles marked thus *.]

CLASS I.—SERVICE PATTERN.

One 10-inch Rodman smooth-bore, No. 38. Cast-iron, muzzle loader, smooth bore. Made at West Point foundry. Received May 12, 1882.

One 8-inch muzzle-loader, converted rifle. Converted from 10-inch Rodman smooth-bore. Converted at West Point foundry. Has been fired 817 rounds.

One 13-inch seacoast mortar, model 1861. Cast-iron, muzzle loader, smooth bore. Made at Fort Pitt foundry, Pa. Received January 12, 1877. Has not been fired since receipt.

BREECH-LOADING RIFLES.

One Gatling gun, short, 10 barrels, caliber .45, with carriage. Machine-gun. Made at Hartford, Conn., by Gatling Gun Company. Received Nov. 5, 1875.

EXPERIMENTAL RIFLED, MUZZLE LOADER.

One 3.5-inch bronze gun, Dean's patent. Mandreled bronze. Made at South Boston, 1877. Received June 25, 1877. Has been fired 59 rounds.

One 9-inch converted rifle, No. 3. Converted from 10-inch Rodman gun by breech insertion of English wrought-iron tube; converted at West Point foundry; has been fired 502 rounds.

One 9.04-inch converted rifle, No. 4. Converted from 10-inch Rodman gun by breech insertion of steel tube; has been fired 118 rounds.

One 10-inch converted rifle, No. 1. Converted from 13-inch smooth-bore by muzzle insertion of English wrought-iron tube; converted at West Point foundry; received January 25, 1877; has been fired 56 rounds.

One 11-inch converted rifle, chambered. Converted from 15-inch Rodman gun by breech insertion of American wrought-iron tube; converted at West Point foundry, 1880; received December 8, 1880; has been fired 138 rounds.

One 12.25-inch cast-iron rifle. Cast-iron body, English wrought-iron tube, muzzle insertion; body cast and tube inserted at South Boston, 1877; received 1878; has been fired 76 rounds.

One 12-inch mortar. Cast-iron body hooped with steel; made at South Boston; received 1885; has been fired 403 rounds.

EXPERIMENTAL BREECH-LOADING RIFLES.

One 0.45-inch Lowell battery-gun; 4 barrels, 32 inches long, machine-gun; made by Ames Manufacturing Company, Chicopee, Mass.; received April 2, 1878.

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One 1.5-inch Hotchkiss revolving gun. Five barrels. Gun mounted on carriage. Made by Hotchkiss Manufacturing Company. Received September 7, 1876.

One 40^{mm} (1.5748-inch) Hotchkiss revolving gun. French model. For flank defense. Mounted on flank defense carriage. Five barrels. Each barrel different rifling. Made by Hotchkiss Manufacturing Company. Received February 8, 1879.

One 47^{mm} (1.85-inch) Hotchkiss shoulder gun. One barrel. Mounted on stand. Fired from shoulder. Made by Hotchkiss Manufacturing Company. Received February 22, 1884.

One 53^{mm} (2.086-inch) Hotchkiss revolving gun. Five barrels. Mounted on stand. (Circular.) Made by Hotchkiss Manufacturing Company. Received February 22, 1884.

One 57^{mm} (2.244) Hotchkiss rapid-firing gun. One barrel. Mounted on stand. Made by Hotchkiss Manufacturing Company. Received April 11, 1885.

One 2.5-inch Lyman multicharge gun. Cast-iron gun with breech chamber and 4 locket chambers. Received 1875.

One 3-inch Mann field-rifle. Made of cast-steel. Made at Pittsburgh by Singer, Nimick & Co., 1862. Received January 12, 1877. Has been fired 54 rounds.

One 3-inch howitzer; bronze navy gun with DeBange breech-block; made at Washington navy-yard, 1876. Received August 15, 1876.

One 3.07-inch Moffat field-gun; made of steel; made at South Boston. Received January 12, 1877.

One 8^{cm} (3.15-inch) Bochum field-rifle; made of steel; imported.

One 8^{cm} (3.15-inch) Hotchkiss field-gun; made of steel; made by Hotchkiss Manufacturing Company. Received December 12, 1876.

One 8^{cm} (3.15-inch) Sutcliffe; made of wrought iron; made by P. I. Co., 1864. Received January 12, 1877.

One 8-inch converted rifle; cast-iron body; converted from 10-inch smooth-bore Rodman; wrought-iron tube inserted from breech; banded with one band; modified Krupp breech system; converted at South Boston foundry. Received November 7, 1879. Has been fired 748 rounds.

One 8 4-inch Mann rifle; cast-iron body. Received January 12, 1877. Has been fired 11 rounds.

One 9-inch converted navy rifle.* Converted from 300-pounder Parrott. Modified De Bange breech system. Converted at South Boston foundry. Received June 2, 1880. Has been fired 16 rounds.

One 9-inch Sutcliffe.* Body made of cast-iron steel tube. Made at West Point foundry. Received January 12, 1877. Has been fired 26 rounds.

One 11-inch converted. Cast-iron body, breech-hooped with wrought-iron tube, breech insertion. Modified Krupp breech system. Converted from 15-inch smooth-bore Rodman gun. Body made at South Boston foundry. Converted at same place.

One 12-inch Thompson.* Cast-iron body, steel tube. Made at South Boston foundry. Has been fired 2 rounds.

Class II.—Artillery Carriages.

FIELD.

One 0.45-inch Gatling. Wooden. Used in firing.

One 3-inch Mann.* Wooden 6-pounder. Used in firing.

One 3-inch bronze B. L. navy howitzer.* Iron carriage. Navy. Used in firing.

One 3.07-inch Moffatt.* Wooden 6pounder. Used in firing.

One Malet hydraulic.* Iron. Used in firing.

One 6-pounder.* Altered for Lowell, caliber .45, machine gun. Wooden. Used in firing.

GARRISON AND SEA-COAST CARRIAGES AND CHASSIS—BARBETTE.

One 8.4-inch Mann carriage;* 10-inch Rodman carriage, altered; used to fire Mann rifle.

One 10-inch Rodman gun; altered by adding friction plate; used to fire 8-inch M. L. converted rifle.

One 11-inch B. L. converted chambered rifle,* with two pneumatic recoil cylinders, altered from 15-inch Rodman gun carriage; used to fire 11-inch B. L. converted rifle.

One 12-inch carriage for Thompson B. L. rifle,* with front pintle and one friction plate, altered from 15-inch Rodman gun-carriage; used to fire Thompson rifle.

One 15-inch Brewer carriage;* one hydraulic cylinder; used to fire 15-inch gun; needs repairs.

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One 15-inch Timby's;* double-top carriage, single hydraulic cylinder; used to fire 15-inch Rodman gun.
One 15-inch Rodman.* Altered; altered to mount 9-inch Sutcliffe; with friction plate; used to fire Sutcliffe rifle.
One 15-inch center-pintle carriage; no provision for recoil; for 15-inch gun.
One 15-inch Rodman gun with pneumatic buffer; with two pneumatic buffers; used to fire 11-inch M. L. converted rifle.

CASEMATE.

One 1.5-inch Hotchkiss B. L. revolving gun for flank defense;* wrought-iron; made by Hotchkiss Manufacturing Company.
One 53^{mm} (2.086 inches) Hotchkiss B.L. revolving gun carriage,* wrought-iron; made by Hotchkiss Manufacturing Company.
One 8-inch M. L. converted gun-carriage; altered from 10-inch Rodman gun-carriage, with friction plate, used for firing 8-inch M. L. converted rifle.
One 8-inch Rodman gun-carriage;* no recoil checks; used to mount 8-inch Rodman gun.
One 10-inch Rodman gun-carriage,* with pneumatic buffer, for 10-inch Rodman gun.
One 2.5-inch Lyman multicharge gun-carriage;* Navy wooden carriage; used to fire Lyman gun.
One 9-inch naval gun-carriage;* very poor condition; altered from 11-inch pivot carriage; used to fire 9-inch converted Navy rifle.
One 13-inch sea-coast mortar bed and chassis;* used to mount 13-inch S. B. mortar.

CLASSES IV AND V.

SMOOTH-BORE PROJECTILES.

One 15-inch shot, solid, steel, foreign.

RIFLED-GUN PROJECTILES, MUZZLE-LOADING.

One 3-inch shot, Absterdam.
One 3-inch case shot.
Butler: One 8-inch shell, point fuse; one 8-inch shell, base fuse; one 8-inch shot, chilled; one 10-inch shell, for rifled mortar, with ribbed sabot; one 10-inch shot, solid; one 11-inch shot, solid; one 12.25-inch shot, for 12.25-inch rifle.
One 9.4-inch shot, Dana's.
One 10-inch shell, Dard's, for rifled mortar.
One 3-inch shell, Dyer's, with Taylor's sabots and fuse plugs and hooks.
One 3-inch canister, Dyer's.
Eureka: One 3-inch shell; one 8-inch shell; one 10-inch shell, for rifled mortar; one 12-inch shell, for rifled mortar.
Miscellaneous: One 2-inch case shot for wrought-iron rifle; one 3-inch canister for wrought-iron rifle; one 4.5-inch case shot, for siege-gun; one 10-inch shell, for rifled mortar; one 8-inch shell, Hill's, explosive gelatine; one 8-inch shell, Butler, for explosive gelatine.

BREECH LOADING.

One 8^{cm} (3.15 inches) shell, Bochum. Lead-coated. One 12-inch shot, Butler's, for Thompson rifle. Grooved. One 9-inch shot, Gruson's.
Sutcliffe rifle—Hotchkiss: One 1.65-inch shell for mountain howitzer; one 1.57^{mm} (2.244 inches) shell, steel; one 1.57^{mm} (2.244 inches) shell, common; one 8^{cm} (3.15 inches) shell, triple walls; one 8^{cm} (3.15 inches) shell; one 3.18-inch shell; one copper band.
One 8.4-inch shot, Mann.
One 3.07-inch shot, Moffatt, flat-head, lead-coated.
One 3.07-inch shell, Moffatt, pointed, lead-coated.
One 6-inch shell, Moffatt, for flank-defense howitzer.
One 3-inch shot for wrought-iron rifle. Sibley's.
One 7-inch shell for Ames wrought-iron rifle. Stevens, double.
One 9-inch shot, Sutcliffe, flat-head.
One 3.15-inch shell, Sutcliffe, pointed; brass sabots.
One 3.15-inch shell, Sutcliffe, flat head; brass sabots.
Hotchkiss: One 3.2-inch shell; one 3.2-inch shot; one 8-inch shot; one 11-inch shot; one 12-inch shot; one 3.2-inch case shot for chambered rifle; one 40^{mm} (1.574 inches) canister for flank defense revolving cannon. French pattern.

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SHELLS WITH PERCUSSION FUSES AND METALLIC CARTRIDGE CASES.

Hotchkiss: One 47mm (1.85 inches) steel; one 53mm (2.086 inches) chilled.

RIFLED GUN PROJECTILES, BREECH-LOADING.

Krupp: One 8cm (3.15 inches) shell, percussion fuse; one 8cm (3.15 inches) case shot, time fuse.
Lyman: One 2.5-inch shot; one 6-inch shot for Lyman-Haskell multicharge gun.
Mann: One 3-inch shot, banded; one 3-inch shot, pointed, brass sabots; one 6.5-inch shot.

Miscellaneous or experimental: One 3.2-inch case-shot, steel; one 3.2-inch case-shot, cast iron; one 3.2-inch shell; one cast copper band; one 5-inch shell for siege rifle, banded; one 7-inch shell for siege howitzer, banded.

PARTIALLY OR FULLY PREPARED FOR SERVICE CANISTER.

One 1.5-inch Hotchkiss for revolving gun. Filled.
One 8cm (3.15-inch) Krupp. Filled.
One 2.6-inch Wiard. Filled.
One 3.2-inch Sawyer's for B. L. rifle (steel).

MUZZLE-LOADING CANISTER.

One 4.5-inch for siege rifle. Iron balls.
One 8-inch for siege howitzer. Iron balls.

WAR ROCKETS.

One 2½-inch.
One 3½-inch.

FUSES.

Metallic: One Bormann time; one Frankford time, for 3.2-inch shell.
Hotchkiss: One base, percussion, large; one base, percussion, small; one base (Frankford) percussion, small; one percussion No. 2 (point small).
One McIntyre time: One Navy for 8 inch, M. L. converted rifle without safety plugs; one Navy for 8-inch M. L. converted rifle with safety plugs; one Prussian, percussion; one Prussian, time; one Ruben's combination, time and percussion; one Schenkle, percussion; one Woodbridge, combination; one Parrott, percussion.

POWDER, CANNON.

Fossano: One pound I. D. progressive; one pound I. F. mammoth.
Du Pont's: One pound I. K. F.; one pound hexagonal, E. V. H.; one pound brown prismatic, P. N.; one pound brown prismatic, R. Q.; one pound black prismatic, R. O.; one pound sphero-hexagonal, O. X. B.; one pounund square, K. U.; one pound experimental, H. D.; one pound rifle, K. L.
Hazard's: One pound cubical.
Laflin & Rand's: One pound polyhedral.
Oriental: One pound hexagonal.
One pound mealed; one pound pebble, English; one pound prismatic, brown, foreign; one pound prismatic, black, German.

ELECTRIC CANNON PRIMERS.

One pound English; one pound model 1883; one pound obturating; one pound quill.

FRICTION PRIMERS.

One pound Krupp, No. 2; one pound long, copper; one pound short, copper; one pound obturating; one pound for 8-center meter Krupp gun; one pound for 9-inch Sutcliffe gun, brass; one pound for 12-inch Thomson rifle, copper; one pound for 1.5-inch Hotchkiss revolving gun.

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INSPECTING INSTRUMENTS.

Pressure gauges: One internal rodman; one internal crusher; one external crusher.

On hand at the United States Military Academy, West Point, N. Y.

MEXICAN TROPHIES.

Kind.	Gun or howitzer.	Metal.	No.	Captured or surrendered.	No. on hand.	Where captured or surrendered.	When captured or surrendered.
4-pounder	Gun	Bronze	4	Captured	23	Resaca de la Palma	May 9, 1846
Do	do	do	1	do		Matamoras	Do.
Do	do	do	1	Surrendered		Monterey (1 in the chapel)	Sept. 23, 1846
Do	do	do	1	do		Vera Cruz	Mar. 29, 1847
Do	do	do	3	Captured		Cerro Gordo	Apr. 18, 1847
Do	do	do	4	do		Contreras	Aug. 20, 1847
Do	do	do	1	do		San Antonio	Do.
Do	do	do	3	do		Churubusco	Do.
Do	do	do	1	do		Molino del Rey	Sept. 8, 1847
Do	do	do	1	do		City of Mexico (1 in the chapel)	Sept. 13, 1847
Do	do	do	1	do		Matamoras	Nov. 23, 1847
6-pounder	do	do	1	do	17	Resaca de la Palma (1 in the chapel)	May 9, 1846
Do	do	do	1	Surrendered		Vera Cruz (1 in the chapel)	Mar. 29, 1847
Do	do	do	2	Captured		Cerro Gordo	Apr. 18, 1847
Do	do	do	4	do		Churubusco	Aug. 20, 1847
Do	do	do	4	do		Contreras	Do.
Do	do	do	2	do		Molino del Rey	Sept. 8, 1847
Do	do	do	1	do		Matamoras	Nov, 23, 1847
8-pounder	do	do	2	do	15	Resaca de la Palma	May 9, 1846
Do	do	do	1	do		Matamoras	May 18, 1846
Do	do	do	3	Surrendered		Monterey	Sept. 23, 1846
Do	do	do	1	do		Vera Cruz	Mar. 29, 1847
Do	do	do	1	Captured		Cerro Gordo	Apr. 18, 1847
Do	do	do	2	Captured		Contreras	Aug. 20, 1847
Do	do	do	4	do		Churubusco	Do.
Do	do	do	1	do		Matamoras	Nov. 23, 1847
12-pounder	do	do	1	Surrendered	8	Monterey	Sept. 23, 1846
Do	do	do	3	do		Vera Cruz	Mar. 29, 1847
Do	do	do	3	Captured		Contreras	Aug. 20, 1847
Do	do	do	1	do		City of Mexico	Sept. 13, 1847
16-pounder	do	do	3	Surrendered	7	Vera Cruz	Mar. 29, 1847
Do	do	do	1	Captured		Contreras	Aug. 20, 1847
Do	do	do	2	do		San Antonio	Do.
Do	do	do	1	do		Churubusco	Do.
4-pounder	Mountain howitzer.	do	1	do	6	Matamoras	May 18, 1846
Do	do	do	2	Surrendered		Monterey	Sept. 23, 1846
Do	do	do		Captured		Huamantha (1 in the chapel)	Not marked
Do	do	do		do		Chapultepec (2 in the chapel)	Sept. 13, 1847
6¼-pounder	Howitzer	do	1	do	3	Matamoras	May 18, 1846
Do	do	do	1	Surrendered		Monterey	Sept. 23, 1846
Do	do	do	1	Captured		Contreras	Aug. 20, 1847
8-pounder	do	do	4	do	5	do	Do.
Do	do	do	1	do		Chapultepec	Sept. 13, 1847
17-pounder	Mortar	do	4	Surrendered	4	Perote	Apr. 20, 1847
24-pounder	Gun	do	1	Captured	1	Chapultepec	Sept. 13, 1847
Do	Howitzer	do	1	do	1	do	Do.
7¼-pounder	Mortar	do	1	do	1	Contreras	Aug. 20, 1847
10-pounder	do	do	1	Surrendered	1	Vera Cruz	Mar. 29, 1847

REVOLUTIONARY TROPHIES.

One 3-pounder bronze gun, English, surrendered at Saratoga; two 6-pounder bronze guns, English (in chapel); one 12-pounder bronze gun, heavy, English, captured at Stony Point; one 8-inch bronze howitzer, English, surrendered at Saratoga; three 2.75-inch bronze howitzers, English, marked "Wayne D. King;" seven 4.75-inch bronze Coehorn mortars, English (in chapel), five surrendered at Saratoga, two captured at Stony Point; four 5.9-inch bronze Coehorn mortars, English, surrendered at Saratoga; one 5.5-inch bronze Coehorn mortar, English, no marks; one 10-inch bronze mortar, English, captured at Stony Point; two 4-pounder bronze guns, French, Revolutionary; seven 6-pounder bronze guns, French, Revolutionary.

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GUNS AND HOWITZERS.

Three 6-pounder bronze guns, 3.67-inch; one 12-pounder bronze field howitzer, 4.62-inch; Duncan's Battery, marked "Palo Alto–Resaca–Monterey–Molino–Churubusco–Mexico;" three 6-pounder bronze guns, 3.67-inch; one 12-pounder bronze field howitzer, 4.62-inch; Ringgold Battery, marked "Palo Alto–Resaca–Monterey–Buena Vista."

One 3-inch wrought-iron, rifled. This gun was formerly in Battery B, First Artillery, and is said to have fired the last shot at the surrender of Lee's army.

One 18-pounder C. I. gun, rifled, 5.3-inch James.

One 16-inch bronze, stone-mortar; for firing stones.

One 2-inch wrought-iron gun, Woodruff; one 3-inch C. I. gun, Bomford & Wade. Smooth-bore; experimental.

One 24-pounder B. L. gun, 5.82-inch, Wahrendorff.

Two 10-inch Col. C. I. gun, no base rings. These guns have been fired 2,000 rounds each.

One 6-pounder steel gun, rifled, 2.6-inch Wiard; one 6-pounder bronze field-gun, rifled, 3.67-inch; one C. I. accelerator gun, rifled, 2.7-inch; one 12-pounder Hooper gun, metal, 3-inch; one 24-pounder C. I. gun exterior, 42-pounder; one 24-pounder C.I. accelerator gun; one Billinghurst Regina gun, rifled; one Guthrie & Lee's explosive gun, rifled; one Union repeating gun, rifled.

REBEL GUNS.

One bronze B. L. gun, rifled, 1.9-inch; two bronze guns, rifled, 2.2-inch; three bronze guns, rifled, 3.3-inch; one 5-pounder bronze gun rifled, 3.4-inch; two 12-pounder bronze field howitzers, 4.62-inch; six 6-pounder bronze guns, S. B., 3.67-inch; one Williams B. L. gun, rifled, 3.1-inch; one S. B. revolving gun, Colt's system, 2-inch; one Armstrong gun, 3-inch, English.

Two Whitworth guns, 3-inch, English. One of these guns burst while firing an experimental shot at West Point.

Two Blakeley guns, 3.5-inch, English; one 6-pounder Sawyer gun, 3.67-inch; two Blakeley guns, rifled, 4.5-inch; two 30-pounder C. I. guns, rifled, 4.85-inch, imitation Parrott; one 32-pounder C. I. gun, navy short, 6.5-inch; one Brooks gun, rifled, banded, 7-inch; one Columbiad shell-gun, S. B., navy, 8-inch; one Blakeley gun, rifled, 8-inch; one Armstrong wrought-iron gun, 8-inch; one 80-pounder Whitworth gun, 5-inch; one 900-pounder Blakeley gun, in two pieces.

One Whistling Dick C. I. gun, 7.6-inch, taken at Vicksburg.

One volley gun, bronze, English, "Governor Vance's plaything," captured by the cavalry forces under General Stoneman, United States Volunteers, April, 1865, at Salisbury, N. C.

One C. I., S. B., B. L. machine-gun, 1.5-inch; one C. I., S. B. gun, loop, 1.75-inch; one wrought-iron built-up gun, 6¾ by 1½-inch.

One 4-pounder C. I. gun, S. B., 3¼-inch. "This gun fired the first shot in the cause of the rebellion. It was fired at a steamer passing Vicksburg for New Orleans, supposed to have on board ammunition belonging to the United States."

One C. I. gun; trunnions attached to projecting band on gun, 3.67 inch; one wrought-iron S. B., B. L. gun, 1.5-inch, Williams; one 12-pounder carronade, S. B., 4.58-inch, English; one 4-pounder bronze gun, 3¼-inch; obsolete.

One bronze gun, small, 1-inch; one Whitworth, 3-inch; foreign pattern.

PROJECTILES IN MUSEUM.

One shell, 20-inch Rodman; one shot, round head, 8-inch, Dyer; one shot, case, 12-pounder, Dyer; one shell, 12-pounder, Dyer; one shell, 7-inch, Dyer; one shot, 8-inch, Parrott.

Four chain shot; nine shot, solid, elongated, for S. B. guns; all of different patterns.

Two shot, solid, for S. B. guns; not duplicates.

One shot, cored, 8-inch Butler; three shot, wrought-iron, 100-pounder rifle; one shot, spherical, of glass; one shot, elongated, of glass; one shell, 8-inch, with expanding?

Two shell, elongated, for S. B. guns; not duplicates.

One shell, 3-inch Absterdam.

One shell, 8-inch Blakeley; rebel trophy.

One spherical case, 8-inch, "Old English."

One shell, 12-pounder Whitworth; two shell, 6-inch Whitworth; one shell, blind, 7-inch, Whitworth.

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six projectiles, rebel assorted; seventy-five projectiles, assorted. These projectiles are of both domestic and foreign manufacture, of various calibers and patterns.
One rebel torpedo; from Nashville, Tenn.

SMALL ARMS, ETC.

B. L. rifled carbines:
One Ballard's, caliber .42; one Burnside's, model 56, caliber. 54; one Burnside's, model 64, caliber .50; two Cosmopolitan, caliber .50; one Gallagher, caliber .50; one Gibbs, caliber .52; one Joslyn, caliber .54; two Lindner's, caliber .57; one Merrill's, caliber .54; two Maynard's, caliber .50; one needle (Prussian), caliber .54; one Palmer, caliber .51; one Remington, caliber .42; one Remington, experimental, model 70, caliber .50; one Sharp's, caliber .52; one Sharp & Hankins, caliber .52; one Shroeder needle; one Smith, caliber .50; one Spencer, caliber .52; one Spencer, with Stabler's attachment, caliber .50; two Starr's, caliber .54; one Symmes, caliber .54.
B. L. smooth-bore carbines:
One Colt's revolving, caliber .53; two Hall's, caliber .52; one Jenks.
M. L. rifled carbines:
One pistol, caliber .58; two U. S., caliber .54; one Austrian, caliber .71.

MUSKETOONS.

One S. B. per., sword-bayonet, sapper, caliber .69; one S. B. per., cavalry, caliber .69; one S. B. per., artillery, triangular bayonet, caliber .69; one S. B. per., artillery, Spanish, caliber .565; one S. B. per., cavalry, Spanish, caliber .57; one S. B. per., artillery, French, caliber .69; one S. B. per., cavalry, German, caliber .71; one rifled, sword-bayonet, artillery, English, caliber .58; one flint-lock, English, caliber .75.

B. L. RIFLES.

Springfield musket, Allen's alteration, caliber .58; one Ballard's, caliber .54; one Colt's revolving, caliber .44; one Green's, caliber .56; one Henry, caliber .42; two Joslyn, caliber .50; one Merrill, caliber .54; one Remington, caliber .50; one Remington locking, caliber .50; one Spencer's, caliber .52; one chassepot, sword-bayonet, caliber .42; one Martini-Henry, Elcho bayonet, caliber .45; one Prussian needle, caliber .54; one Peabody, caliber .44; one Russian, caliber .42; one Ward-Burton, caliber .50; one Werndl system, sword-bayonet, caliber .50.

B. L. MUSKETS.

One Hall's, S. B., caliber .54; one unknown model, smooth-bore, caliber .69; one Hall's S. B., flint-lock, caliber .52; one Hall's, S. B., flint-lock, caliber .69; one unknown model, S. B., flint-lock, caliber .68.

M. L. MUSKETS AND RIFLES.

Two primer-lock muskets, caliber .58.
Rifle-muskets: One Lindsay, caliber .58; three Enfield, caliber .58–.577; one C. S. A., Richmond, 1865, caliber .58; one English, caliber .76; one Dresden, caliber .58; one German (Springfield model) caliber .58; two Suhl, brass and bright mountings, caliber .58; four French, calibers .69 to .71; six Austrian, calibers .54, .55, .58; eleven Austrian, brass or iron mountings, calibers .69 to .71; one Prussian, caliber .616.
Rifles: Two United States, without bayonets, caliber .54; one United States, sword bayonet, caliber .58; two Enfield, saber bayonet, caliber .577; three Austrian, caliber .54; one Austrian, caliber .71; one French, saber bayonet, caliber .71; two Rampart piece, French, caliber .79; one Spanish, caliber .57; three United States flint-lock, Harper's Ferry, caliber .54.
Smooth-bore muskets: One flint-lock, altered to per. pattern, caliber .69; three cadet, caliber .58; three model 1842, caliber .69; one English, caliber .75; one Prussian, caliber .71; one dragoon, French, caliber .75; one double-barrel dragoon, French, caliber .58; fifteen flint-lock, model 1842, caliber .54; one flint-lock, cadet, caliber .69; one flint-lock, German, caliber .71; one flint-lock, English, caliber .71; one flint-lock, English, caliber .75; two flint-lock, English, caliber .76.
Five wall pieces, flint-lock; two blunderbusses; one rifle, sporting, James; two rifles, sporting, Colt's, calibers .38 and .40; one air-gun, incomplete.

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PISTOLS.

One Adams Army, caliber .44; one Adams Navy, caliber .36; one Beals Army, caliber .44; one C. S. A., caliber .36; three Lafaucheux Army, caliber .44; one Perrin, caliber .40; one Pettingill's, caliber .44; one Remington Army, caliber .44; one Remington Navy, caliber .36; one Remington, single-barrel, caliber .50; one Savages' Navy, caliber .36; one Starr's Army, caliber. 44; one Starr's Navy, caliber .36; two Whitney Navy, caliber .36; one Whitney Army, caliber .44; two pistols, S. B., model 1822 to 1840, caliber .54; one pistol, S. B. flint-lock; one Le Mat, single barrel and revolver; one Prussian needle, caliber .35; one Austrian, S. B. per., single barrel, caliber .71; one Suhl, S. B., per., caliber .60

SABERS.

One cavalry, German; one cavalry, Prussian; one officer's, Prussian; one horse artillery, Prussian; one horse artillery, unknown pattern.

SWORDS.

One musician's, Prussian; one Toledo, with case; one East Indian chief's, captured from a sheik at the siege of Delhi. The man is stated to have been 7½ feet high. One kresse and sheath, Malay; two spontoons, English; two cutlasses.

Three lances, American manufacture; one war rocket, Halis, 2 inches.

One rocket parachute, 2 pounds.

One rocket parachute, 10 ounces.

Two magazine doors, copper, from Fort Sumter, South Carolina. In 1863 a 300-pounder Parrott shot entered the magazine, destroying a part of it and throwing down these doors.

Fifteen hundred pounds iron chain, Revolutionary. Part of the chain which crossed the river at West Point.

One iron chain, rebel. Crossed the river at Nashville, Tenn.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. DOC. No. 23.

CONTINGENT FUND POST-OFFICE DEPARTMENT.

LETTER

FROM

THE POSTMASTER GENERAL,

TRANSMITTING

Reports relative to disbursements of the contingent fund, compensation to employés, the time employed, the finances of the Department, contracts other than for carrying the mails, and to postal business in foreign countries.

DECEMBER 11, 1888.—Referred to the Committee on the Post-Office and Post-Roads and ordered to be printed.

POST-OFFICE DEPARTMENT,
OFFICE OF THE POSTMASTER-GENERAL,
Washington, D. C., December 7, 1888.

SIR: I have the honor to transmit herewith, for the information of Congress, as required by sections 193, 194, and 413 of the Revised Statutes, the following reports:

First. A detailed statement of the disbursements from the contingent fund, together with the name of every person to whom any portion thereof has been paid; the articles purchased, and the price paid therefor.

Second. The names of clerks and other persons who have been employed in the Department; the time actually employed, and the sums paid each.

Third. A report of the finances of the Department for the preceding year, showing the amount of balance due the Department at the beginning of the year; the amount of postage which accrued during the year; the amount of engagements and liabilities, and the amount actually paid during the year for carrying the mail, separated so as to show how much of the amount was for carrying the mail in preceding years.

Fourth. A report showing all contracts which have been made by the Department other than for carrying the mail, with the name of the contractor, the article or thing contracted for, the place where the article was to be delivered or the thing performed, the amount paid therefor, and the date and duration of the contract.

Fifth. A report on the postal business and agencies in foreign countries.

The other information required to be furnished to Congress in regard to contracts for carrying the mails, the date and duration of the same,

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routes embraced therein, with length of each, allowances made to contractors above the sums originally stipulated in their respective contracts, and the reasons for the same, and all orders made whereby additional expense is incurred on any route under the original contract price, etc., will be submitted at a future date within a short period. Owing to the unusually large number of bids received for carrying the mails, the contract office has not been at this time able to report fully on the subjects above mentioned.

I have the honor to be, very respectfully,

DON M. DICKINSON,
Postmaster-General.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

Expenditures under the appropriation for the contingent expenses of the Post-Office Department for the fiscal year ending June 30, 1888.

STATIONERY.

Date.	To whom paid.	Object.	Amount.
1887.			
July 29	W. H. Porter	Ribbons	$62.40
29	H. Baumgarten	Stamps	22.25
Aug. 1	Jno. F. Paret	Cyclostyle	27.00
6	J. L. Kervand	Lithographing	8.00
8	Morrill Bros	Labels	2.97
8	E. Morrison	Carbon paper	40.01
8	Wyckoff, Seamans & Benedict		2.00
8	The Holyoke Envelope Company	Envelopes	61.50
8	R. B. Dovell's Sons Manufacturing Co	Mucilage	60.00
11	Jno. R. Mahoney	Paste	18.75
15	The Holyoke Envelope Company	Envelopes	28.25
16	J. D. O. Donnell	Graduates	2.25
16	J. L. Kervand	Lithographing	6.00
17	J. Brad. Adams	Ink, envelopes, etc	34.00
18	The Cyclostyle Company	Cyclostyle, etc	17.25
18	Jno. F. Paret	do	12.00
18	S. T. Smith	Note paper	11.25
19	Bulklev, Raiguel & Co	Paper, etc	8.00
19	Wm. M. Davis	Mucilage	12.50
27	Jas. R. Michael	Paper	404.85
27	Wm. J. C. Dulaney & Co	Rubber bands	273.00
27	Thos. G. Hood	Erasers, etc	131.70
Sept. 2	The Holyoke Envelope Company	Envelopes	35.50
14	A. T. Johnston	Envelopes, etc	90.00
14	J. L. Kervand	Lithographing	20.00
15	Julias Baumgarten	Stamps	6.34
20	Wm. J. C. Dulaney & Co	Paper, etc	233.81
20	J. H. Mann	Copy-books	164.40
20	Thos. G. Hood	Pins, etc	143.07
20	Wm. A. Wheeler, jr	Blotting-pads, etc	55.70
20	The Holyoke Envelope Company	Envelopes	24.00
20	Detre & Blackburn	Sealing-wax	9.00
20	E. Morrison	Paper and envelopes	21.10
20	do	Record books	4.95
20	do	Paper, etc	289.[illegible]
20	J. B. Adams	Ink, etc	114.25
20	Wm. A. Force	Numbering machine	15.00
20	Wm. Ballantyne & Son	Ink, etc	101.42
Oct. 3	J. Baumgarten	Stamps	9.50
6	do	do	3.01
6	Jno. C. Parker	Ribbons	12.00
7	H. Baumgarten	Stamps	7.25
11	J. B. Adams	Fountain pen	6.75
11	E. E. Rider	Sponge cups, etc	118.50
14	The Holyoke Envelope Company	Envelopes	88.10
18	The White, Corbin & Co	do	39.75
19	J. L. Kervand	Lithographing	8.00
26	E. Morrison	Semi-carbon paper, etc	31.13
28	The Holyoke Envelope Company	Envelopes	18.90
Nov. 1	J. Baumgarten	Stamps	10.50
1	The White, Corbin & Co	Envelopes	270.50

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Expenditures under the appropriation for the contingent expenses of the Post-Office Department, etc.—Continued.

STATIONERY—Continued.

Date.	To whom paid.	Object.	Amount.
1887.			
Nov. 2	W. A. Force & Co	Repairing stamps	$4.00
2	D. W. Glass & Co	Envelopes	10.00
2	E. Morrison	Bristol board, etc	7.20
2	W. H. Porter	Copying ribbons	37.44
2	Jno. R. Mahoney	Paste	18.75
4	Bulkley, Raiguel & Co	Paper	22.66
5	W. H. Porter	Ribbons	149.70
5	Jno. F. Paret	Ink	2.00
8	H. Baumgarten	Stamps	6.20
8	The White, Corbin & Co	Envelopes	21.05
9	Melville Lindsay	Pen-holders	35.15
12	E. Morrison	Paper	10.16
14	Hine & Co	Seals	7.50
15	The Holyoke Envelope Company	Envelopes	28.08
15	Jas. L. Kervand	Stamping	13.60
17	H. Baumgarten	Stamps	12.00
18	J. C. Parker	Type-writer materials	2.85
21	A. T. Johnston	Stamping	22.00
21	A. G. Elliott & Co	Paper	25.00
23	J. L. Kervand	Lithographing	16.00
28	Wm. Ballantyne & Son	Fasteners	105.45
30	Detre & Blackburn	Sealing-wax	19.20
Dec. 1	J. B. Adams	Stationery	49.60
1	J. Baumgarten	Stamps	7.16
6	The Holyoke Envelope Company	Envelopes	50.18
6	Wm. Ballantyne & Son	Pens	112.50
10	The White, Corbin & Co	Envelopes	40.85
10	E. E. Rider	Erasers, etc	59.50
12	E. Morrison	Blank books	16.70
14	Robert C. Ogden	Ink, etc	123.30
16	The Holyoke Envelope Company	Envelopes	228.21
16	McLaughlin Brothers & Co	Labels	31.72
17	E. J. Brooks & Co	Ribbon	1.59
31	A. T. Johnston	Paper	6.00
31	Wycoff, Seamans & Benedict	Material	11.55
31	Wm. A. Force & Co	Repairs	2.50
31	The Holyoke Envelope Company	Envelopes	22.80
31	The White Corbin & Co	do	131.25
31	E. Morrison	Record book	4.50
31	J. C. Parker	Gold pen	3.00
1888.			
Jan. 23	J. L. Kervand	Lithographing	20.00
23	J. Baumgarten	Stamps, etc	24.28
23	H. Baumgarten	do	20.85
24	A. T. Johnston	Embossing	24.00
26	E. E. Rider	Card-board	22.00
26	do	Records, etc	4.25
26	Joe H. Mann	Copying books	198.00
26	Wm. J. C. Dulaney & Co	Note-paper	20.25
26	Jno. R. Mahoney	Paste	18.75
26	J. L. Kervand	Lithographing	12.00
27	The Holyoke Envelope Company	Envelopes	124.01
27	do	do	52.50
27	Joe H. Mann	Copying books	102.00
28	Jno. F. Paret	Cyclostyle	20.85
28	E. Morrison	Paper, etc	53.95
28	Wm. Ballantyne & Son	Sponges	35.25
Feb. 7	A. T. Johnston	Embossing	22.00
7	E. Morrison	Paper	64.07
7	J. Baumgarten	Type, etc	10.45
8	Jno. C. Parker	Scrap book, etc	95.15
8	Joe H. Mann	Copying books	76.95
8	The Holyoke Envelope Company	Envelopes	22.80
11	J. B. Adams	Envelopes, etc	42.00
11	The White Corbin & Co	do	28.70
20	H. Baumgarten	Stamps	8.75
24	J. H. Mills & Co	Ink	1.50
Mar. 1	A. T. Johnston	Embossing	20.00
1	J. F. Paret	Cyclo-paper, etc	7.00
3	J. L. Kervand	Lithographing	6.00
5	Detre & Blackburn	Pencils	23.92
5	The Holyoke Envelope Company	Envelopes	30.75
5	do	do	101.58
5	Wm. J. C. Dulany & Co	Blocks	24.65
5	Joe H. Mann	Copying books	82.20
5	Thos. G. Hood	Tags	.72
6	E. E. Rider	Ribbons, etc	8.50

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Expenditures under the appropriation for the contingent expenses of the Post-Office Department, etc.—Continued.

STATIONERY—Continued.

Date.		To whom paid.	Object.	Amount.
1888.				
Mar.	6	Wm. Ballantyne & Son	Pens	$45.00
	6	E. Morrison	Ruling, etc	5.00
	6	do	Index	58.58
	12	J. H. Mann	Copying books	44.40
	17	J. Baumgarten	Stamps	4.27
	22	A. J. Johnston	Embossing	20.00
	22	M. Lindsay	Gum	3.24
	23	Mrs. Jos. Ross	Knives	30.00
	27	T. J. Hood	Pins, etc	20.40
	27	The Holyoke Envelope Company	Envelopes	42.51
	29	E. Morrison	Carbon paper	9.25
Apr.	2	A. T. Johnston	Embossing	16.00
	4	John F. Paret	Paper, etc	2.20
	4	John C. Parker	Fasteners, etc	2.95
	4	do	Scrap-book	3.30
	6	The Holyoke Envelope Company	Envelopes	28.50
	11	The White Corbin & Co	do	46.95
	11	Detre & Blackburn	Sealing-wax	9.00
	11	McLaughlin Brothers & Co	Books	129.00
	12	E. Morrison	Blank books, etc	45.57
	16	Hine & Co	Seals	5.00
	21	J. Baumgarten	Stamps	9.49
	26	Jno. R. Gisburne	Pens	1.00
	27	The Holyoke Envelope Company	Envelopes	52.14
	27	Joe H. Mann	Letter-books	80.00
	27	Bulkley, Raignel & Co	Paper	124.45
	27	E. Morrison	Paper, etc	122.06
May	3	Jno. C. Parker	Pens	10.00
	1	J. Brad. Adams	Hektograph	6.55
	7	The Holyoke Envelope Company	Envelopes	92.25
	9	H. Baumgarten	Stamps	18.25
	16	J. L. Kervand	Lithographs	25.50
	18	The White Corbin & Co	Envelopes	145.30
	21	J. Brad. Adams	Ink, etc	23.50
	21	The Holyoke Envelope Company	Envelopes	167.50
	21	McLaughlin Bros. & Co	Labels	5.20
	22	E. Morrison	Envelopes, etc	15.54
	28	Wm. J. C. Dulaney & Co	Scratch blocks	9.50
	28	Thomas G. Hood	Pins	43.65
	28	Jas. R. Michael	Card-blotters	42.35
	28	The Holyoke Envelope Company	Envelopes	55.30
	28	Detre & Blackburn	Pencils, etc	57.48
	28	Joe H. Mann	Copying books	198.00
June	2	H. Baumgarten	Stamps	4.50
	2	The White Corbin & Co	Envelopes	90.25
	6	Wm. J. C. Dulaney & Co	Paper, etc	111.45
	6	The Holyoke Envelope Company	Envelopes	178.30
	6	Joe H. Mann	Press-books	221.40
	9	Wm. Ballantyne & Son	Pens, etc	41.88
	9	J. L. Kervand	Lithographing	20.00
	12	A. T. Johnston	Embossing	10.00
	14	J. Brad. Adams	Envelopes	5.00
	16	Jno. F. Paret	Cyclostyle-paper	1.00
	28	Wm. A. Wheeler, jr	Blotters	33.00
	28	J. Baumgarten	Stamps	38.80
	28	The Holyoke Envelope Company	Envelopes	127.75
	28	do	do	6.15
	28	The White Corbin & Co	do	19.55
	28	McLaughlin Bros. & Co	Card labels	1.60
	28	Joe H. Mann	Press copy books	31.00
	28	J. L. Kervand	Lithographing	5.00
	28	E. Morrison	Carbon-paper	25.40
	28	do	do	30.96
	30	do	do	87.50
July	10	Wm. A. Force & Co	Repairs	6.50
	10	McLaughlin Bros. & Co	Blank books	22.00
	17	The Holyoke Envelope Company	Envelopes	42.18
	17	McLaughlin Bros. & Co	Blank books	12.00
	17	W. H. Harrover	Wax melter	1.50
	17	E. Morrison	Books, etc	88.84
	17	E. E. Rider	Blank books, etc	4.00
	17	do	do	6.96
Aug.	4	Holyoke Envelope Company	Envelopes	31.75
	4	McLaughlin Bros. & Co	Labels	3.95
	4	The White Corbin & Co	Envelopes	29.50
	7	W. H. Porter	Ribbons	62.40
	7	M. Lindsay	Pen-holders	11.95

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Expenditures under the appropriation for the contingent expenses of the Post-Office Department, etc.—Continued.

STATIONERY—Continued.

Date.	To whom paid.	Object.	Amount.
1888.			
Aug. 7	E. Morrison	Paper, etc	$79.00
7	Wm. Ballantyne & Son	Ink	8.97
8	Wyckoff, Seamans & Benedict		1.00
8	Wm. Ballantyne & Son	Pens	326.25
8	The White Corbin & Co	Envelopes	8.75
Sept. 4	The Holyoke Envelope Company	do	33.00
4	J. B. Adams	Repairing pen	1.25
	Amount expended		9,875.72
	Amount unexpended		2,124.28
	Amount appropriation		12,000.00

FUEL AND REPAIRS TO HEATING APPARATUS.

Date.	To whom paid.	Object.	Amount.
1887.			
Aug. 2	H. A. Clarke & Son	Coal	3,303.58
3	G. H. Boswell	Flange pipe	18.50
5	Robt. Boyd	Cotton-waste	3.00
16	Chas. Thulecke	Repairing boiler	35.00
Sept. 23	J. W. Sinclair	do	12.50
Nov. 3	Robt. Boyd	Valvoline, etc	39.65
22	Wm. Cogan & Co	Water-gauges	8.00
23	H. A. Clarke & Son	Wood	71.00
Dec. 3	J. W. Sinclair	Repairs	19.00
5	Robt. Boyd	Oil, etc	115.65
22	H. A. Clarke & Son	Wood and coal	1,424.00
30	B. F. Guy & Co	Grates, etc	44.50
31	Geo. Ryneal, jr	Varnish	4.50
1888.			
Jan. 27	H. A. Clarke & Son	Coal and wood	626.50
Feb. 1	M. Lindsay	Hose	9.45
8	Robt. Boyd	Steam hose, etc	53.25
27	H. A. Clarke & Son	Fuel	83.00
29	do	do	318.50
April 10	do	do	814.00
12	George Ryneal, jr	Oil	3.80
May 2	Robt. Boyd	Wire rope	1.50
June 4	J. M. Wheatley	Cement, etc	6.50
July 10	Robt. Boyd	Oil	56.65
Sept. 26	Crook, Horner & Co	Repairs	731.29
	Amount expended		7,803.32
	Amount unexpended		196.68
	Amount appropriation		8,000.00

GAS.

Date.	To whom paid.	Object.	Amount.
1887.			
Aug. 1	Washington Gas Light Company	Gas	230.51
Sept. 1	do	do	244.88
Oct. 3	do	do	264.63
Nov. 1	do	do	336.02
Dec. 2	do	do	366.65
31	do	do	413.77
1888.			
Feb. 1	do	do	447.65
Mch. 3	do	do	423.77
April 6	do	do	354.39
May 7	do	do	314.25
June 2	do	do	257.53
July 1	do	do	213.26
	Amount expended		3,867.31
	Amount unexpended		1,632.69
	Amount appropriation		5,500.00

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Expenditures under the appropriation for the contingent expenses of the Post-Office Department, etc.—Continued.

PLUMBING AND GAS FIXTURES.

Date.	To whom paid.	Object.	Amount.
1887.			
July 15	E. J. Lynch	Labor	$12.75
30	do	do	18.00
Aug. 15	do	do	18.00
31	do	do	21.00
Sept. 2	Robt. Boyd	Material	3.50
14	E. J. Lynch	Labor	13.50
23	S. S. Shedd & Bro	Plumbing	49.36
Oct. 15	E. J. Lynch	do	7.[illegible]
31	do	do	19.50
Nov. 15	do	do	9.38
26	D. Warren	Rebronzing chandelier	15.00
28	S. S. Shedd & Bro	Material	149.50
Dec. 21	Robt. Leitch & Sons	Pipes, etc	58.80
30	E. J. Lynch	Plumbing	20.25
31	S. S. Shedd & Bro	do	27.40
31	George Ryneal, jr	Gold bronze	2.00
31	J. M. Wheatley	Cement and sand	5.50
1888.			
Jan. 23	Robt. Leitch & Sons	Material	94.00
Feb. 1	E. J. Lynch	Plumbing	3.75
Mar. 1	A. J. Kaiser	do	49.00
1	Jas. Hogue	do	45.50
1	E. J. Lynch	do	27.75
7	S. S. Shedd & Bro	Material	118.43
9	G. V. Noonan	do	10.00
14	E. J. Lynch	Plumbing	13.50
14	J. Hogue	do	31.50
14	A. Kaiser	Labor	31.50
April 1	E. J. Lynch	do	6.00
7	Self-lighting Gas-burner Company	Burners	114.00
16	T. V. Noonan	Material	66.70
23	E. J. Lynch	Labor	9.00
June 2	J. M. Wheatley	Material	6.50
16	Kane & Roach	Water-closet	27.50
28	T. V. Noonan	Material	51.90
30	Chas. Biggs	Plumbing	9.75
	Amount expended		1,167.40
	Amount unexpended		1,832.60
	Amount appropriation		3,000.00

TELEGRAPHING.

1887.			
Aug. 23	United Lines Telegraph Co	Telegraphing	6.97
29	Baltimore and Ohio Telegraph Co	do	20.50
30	Western Union Telegraph Co	do	117.41
Oct. 4	United Lines Telegraph Co	do	5.97
15	do	do	6.97
15	Western Union Telegraph Co	do	115.64
22	do	do	141.65
Nov. 15	Baltimore and Ohio Telegraph Co	do	13.22
15	do	do	5.93
15	do	do	19.71
21	United Lines Telegraph Co	do	14.91
Dec. 8	Western Union Telegraph Co	do	167.21
31	do	do	138.55
31	United Lines Telegraph Co	do	19.90
1888.			
Feb. 15	Western Union Telegraph Co	do	218.15
16	United Lines Telegraph Co	do	23.90
Mar. 10	do	do	27.22
15	Western Union Telegraph Co	do	224.38
Apr. 6	do	do	176.31
11	United Lines Telegraph Co	do	35.41
May 16	Western Union Telegraph Co	do	224.78
June 12	do	do	164.85
12	United Lines Telegraph Co	do	36.64
12	do	do	28.36
July 19	Western Union Telegraph Co	do	147.73
19	United Lines Telegraph Co	do	36.11
Aug. 16	do	do	36.08

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Expenditures under the appropriation for the contingent expenses of the Post-Office Department, etc.—Continued.

TELEGRAPHING—Continued.

Date.	To whom paid.	Object.	Amount.
1888.			
Aug. 16	Western Union Telegraph Co	Telegraphing	$13.134
Sept. 25	do	do	2.15
	Amount expended		2,305.60
	Amount unexpended		1,194.40
	Amount appropriation		3,500.00

PAINTING.

1887.			
Sept. 24	Thos. A. Brown	Painting	380.99
Oct. 24	do	do	184.64
Dec. 3	do	do	430.62
31	do	do	53.86
1888.			
May 9	S. J. Fague	Measuring	18.04
12	Thos. A. Brown	Painting	673.75
26	do	do	214.35
	Amount expended		1,956.25
	Amount unexpended		1,543.75
	Amount appropriation		3,500.00

CARPETS AND MATTING.

1887.			
Aug. 2	Petersen & Childs	Carpets	100.79
Sept. 3	do	do	674.54
Oct. 7	do	do	302.59
Nov. 1	do	do	217.14
30	do	do	139.53
1888.			
Mar. 1	do	do	122.44
Apr. 2	do	do	106.64
June 7	do	do	638.03
July 10	do	Matting, etc	476.17
	Amount expended		2,777.87
	Amount unexpended		1,222.13
	Amount appropriation		4,000.00

FURNITURE.

1887.			
Sept. 3	Petersen & Childs	Curtains	208.00
Oct. 7	do	Cleaning curtains	19.50
10	H. O. Towles	Furniture	221.41
22	Mrs. V. Lammond	Repairs	9.00
Nov. 1	Petersen & Childs	Furniture covers	6.00
Dec. 22	V. Lammond	Repairs	15.09
30	H. O. Towles	Furniture	96.16
31	Petersen & Childs	Cleaning curtains	4.50
1888.			
Feb. 8	Mrs. V. Lammond	Repairs	18.50
15	A. Kleinhem	do	27.90
Mar. 1	Petersen & Childs	Cleaning curtains	4.00
10	V. Lammond	Repairs	25.00
May 12	do	do	25.50
June 7	Petersen & Childs	Curtains	55.95
9	V. Lammond	Repairs	18.50
July 10	Robt. Boyd	Chair seats	10.80
10	Petersen & Childs	Cleaning	3.00
19	H. O. Towles	Furniture	367.40
26	Gore, Janney & Co	File cases	45.00
	Amount expended		1,181.12
	Amount unexpended		3,818.88
	Amount appropriation		5,000.00

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Expenditures under the appropriation for the contingent expenses of the Post-Office Department, etc.—Continued.

KEEPING OF HORSES AND REPAIR OF WAGONS AND HARNESS.

Date.	To whom paid.	Object.	Amount.
1887.			
Aug. 4	Michael Neil	Shoeing	$4.50
22	R. C. Hewett	Feed	24.06
22	do	do	21.81
Sept. 3	F. S. Williams & Co	Medicine	3.20
5	M. Neil	Shoeing	2.50
15	O. H. P. Clark	Pasturage	8.00
21	Jno. McDermott & Bro	Brake	30.00
30	do	Repairs	133.50
Oct. 3	M. Neil	Shoeing	4.50
3	K. Kneessi & Son	Repairs	22.25
27	R. C. Hewett	Feed	30.88
Nov. 4	M. Neil	Shoeing	4.50
4	R. C. Hewett	Feed	24.80
5	F. S. Williams & Co	Liniment	.80
Dec. 4	M. Neil	Shoeing	3.00
9	R. C. Hewett	Feed	20.01
31	K. Kneessi & Son	Repairs	31.00
31	M. Neil	Shoeing	7.00
1888.			
Jan. 26	Jno. McDermott & Bro	Repairs	11.25
27	R. C. Hewett	Feed	22.28
Feb. 6	M. Neil	Shoeing	11.75
Mar. 3	do	do	6.00
Apr. 3	do	do	4.25
3	K. Kneessi & Son	Repairs	17.50
4	James Kelleher	Hire	14.00
21	R. C. Hewett	Feed	66.09
May 17	Jno. McDermott & Bro	Repairs	132.55
22	Mrs. M. Neil	Shoeing	4.50
June 14	R. C. Hewett	Feed	39.76
16	M. Neil	Shoeing	6.00
July 10	K. Kneessi & Son	Repairs	19.75
10	Mrs. M. Neil	Shoeing	3.00
17	E. Burgdorf	Hire	2.00
17	F. S. Williams & Co	Medicine	3.00
26	Jno. McDermott & Bro		6.05
	Amount expended		747.53
	Amount unexpended		752.47
	Amount appropriation		1,500.00

HARDWARE.

1887.			
July 28	John C. Parker	Letter-presses	103.58
Aug. 5	Robt. Boyd	Hardware	33.59
Sept. 2	do	do	48.65
Oct. 25	C. Schneider	Repairing door-springs	6.00
Nov. 1	Rob. Boyd	Hardware	91.05
1888.			
Feb. 8	do	do	63.60
8	C. Schneider	Door-springs	5.75
Apr. 4	J. C. Parker	Letter-press	63.00
5	Robt. Boyd	Hardware	16.22
June 2	do	do	60.65
July 10	do	do	53.68
17	W. H. Harrover	Stove	1.50
Oct. 2	Lansing Wheelbarrow Company	Truck	23.78
	Amount expended		571.54
	Amount unexpended		928.46
	Amount appropriation		1,500.00

MISCELLANEOUS.

1887.			
July 9	G. W. Fitts	Disinfectant	18.50
9	Metropolitan Railroad Company	Tickets	5.00
15	Geo. H. Brown	Carpentering	39.00
28	Metropolitan Railroad Company	Tickets	15.00

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Expenditures under the appropriation for the contingent expenses of the Post-Office Department, etc.—Continued.

MISCELLANEOUS—Continued.

Date.	To whom paid.	Object.	Amount.
1887.			
July 28	Metropolitan Railroad Company	Tickets	$10.00
28	Jno. C. Parker	Type-writer	100.00
30	Mrs. C. McKenna	Washing	13.20
30	W. W. Farr	Care of clocks	12.00
30	Mrs. F. Wood	Washing	13.20
Aug. 1	A. Lindsay	Hauling	12.85
1	Mrs. E. Jackson	Washing	13.80
1	Mrs. S. Belt	do	13.35
1	Willett & Libbey	Lumber	126.53
5	Robt. Boyd	Lime, etc	2.20
11	M. P. Metzger	Matches, etc	32.28
11	J. C. Parker	Closet paper	94.40
11	Adams Express Company	Express charges	.75
13	Brodhead & Co	Cotton cloth	10.90
16	Independent Ice Company	Ice	154.85
16	Geo. Ryneal, jr	Diamond	4.00
17	Jno. Boyle	Bags	247.00
20	G. Drew		420.75
20	Metropolitan Railroad Company	Tickets	10.00
20	R. B. Tunnis	Whitewashing	5.00
22	National Railway Publishing Company	Guides	5.32
26	S. J. Haislett	Flags	29.00
26	Wm. M. Clayton	Laying concrete	45.00
29	Jas. A. Nelson	Sweeping chimney	7.20
31	A. Lindsay	Hauling	15.35
31	W. W Farr	Care of clocks	12.00
31	G. H. Brown	Carpenter work	45.00
Sept. 1	T. & J. W. Johnson & Co	Massachusetts reports	3.50
1	M. & P. Metzger	Soap and matches	52.26
2	Geo. Ryneal, jr	Brushes, etc	8.60
3	Mrs. E. Jackson	Washing	16.35
3	Mrs. S. Belt	do	16.05
3	Mrs. F. Wood	do	16.20
3	Mrs. C. McKenna	do	15.90
3	Geo. H. Brown	Carpenter work	9.00
3	F. S. Williams & Co	Bug poison	11.35
3	National Railway Publishing Company	Guides	5.32
20	Independent Ice Company	Ice	165.82
27	Brodhead & Co	Towels	53.50
27	L. R. Trembley	Moldings	24.50
21	Jno. McDermott & Bro	Carriage covers	12.00
22	S. J. Haislett	Repairing flag	4.00
23	Perry C. Smith	Traveling expenses	5.50
30	W. W. Farr	Care of clock	12.00
July 12	Chas. Thelecke	Cement floors, etc	43.00
12	National Railway Publishing Company	Guides	5.32
Oct. 1	M. A. Gallaher	Towels	6.75
1	Mrs. S. Belt	Washing	12.30
1	Mrs. E. Jackson	do	12.45
1	A. Lindsay	Hauling	18.95
3	National Railway Publishing Company		7.84
3	Mrs. F. Wood		12.90
4	Chesapeake and Potomac Telephone Company.		196.85
3	W. H. Morrison		12.00
5	Mrs. C. McKenna		12.00
7	R. A. Saxton		10.50
8	Wyckoff, Seamans & Benedict		130.50
8	J. U. Burkett & Co		92.30
10	Geo. C. Maynard		28.36
10	Independent Ice Company		117.52
11	M. & P. Metzger		12.44
12	M. W. Beveridge		33.13
12	Lansing Wheelbarrow Company	Truck	23.78
14	Little, Brown & Co	Books	50.00
26	Metropolitan Railroad Company	Tickets	10.00
29	Wyckoff, Seamans & Benedict	Type-writer	124.25
29	J. W. Sinclair	Repairs	77.00
Nov. 1	A. Lindsay	Hauling	20.20
3	M. & P. Metzger	Waste-baskets	9.96
3	Robt. Boyd	Gum packing	19.80
3	C. Manuel	Repairs	3.00
4	W. W. Farr	Care of clocks	12.00
4	Franklin & Co	Reader	4.00
5	National Railway Publishing Company	Guides	5.60
5	F. Wood	Washing	16.05
5	S. Belt	do	15.90

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Expenditures under the appropriation for the contingent expenses of the Post-Office Department, etc.—Continued.

MISCELLANEOUS—Continued.

Date.	To whom paid.	Object.	Amount.
1887.			
Nov. 5	E. Jackson	Washing	$15.90
5	F. S. Williams & Co	Exterminator	4.50
5	Geo. Ryneal	Glass, etc	25.00
8	Independent Ice Company	Ice	162.65
8	Mrs. C. McKenna	Washing	15.60
11	Otis & Bro	Elevator repairs	19.20
11	E. S. Haislett	Flag	8.00
12	E. Morrison	Stencil, etc	8.15
14	A. G. Elliot & Co	Bags	150.00
17	M. W. Beveridge	Baskets	12.50
17	Fairbanks & Co	Scales	6.99
18	Jno. C. Parker	Toilet paper	94.40
18	E. G. Wheeler	Brooms, etc	24.00
23	H. A. Clarke & Son	Repairs	2.50
23	Metropolitan Railroad Company	Tickets	5.00
25	Franklin & Co	Thermometer	7.50
Dec. 1	W. W. Farr	Care of clocks	12.00
1	E. G. Wheeler	Brooms, etc	10.77
2	M. & P. Metzgar	Soap, etc	76.86
2	A. Lindsay	Hauling	18.30
3	Independent Ice Company	Ice	97.30
3	Mrs. E. Jackson	Washing	13.65
3	Mrs. S. Belt	do	12.90
3	Mrs. C. McKenna	Washing	12.60
7	Mrs. F. Wood	do	12.90
8	National Railway Publishing Company	Guides	5.60
9	Jno. A. Baker	Bone-dust	7.00
10	Eagle Chemical Company	Powder	40.32
17	Franklin & Co	Thermometers	11.00
21	E. E. Jackson & Co	Sawdust	1.20
21	F. S. Williams & Co	Sponges, etc	52.40
22	H. A. Clarke & Son	Repairing	1.50
30	Willett & Libbey	Lumber	206.30
31	Mrs. F. Wood	Washing	12.60
31	Mrs. E. Jackson	do	12.75
31	Mrs. S. Belt	do	13.20
31	Mrs. C. McKenna	do	13.05
31	Geo. Ryneal, jr		3.10
31	Wykoff, Seamans & Benedict	Repairs	42.00
31	Thos. A. Brown	do	43.75
31	W. W. Farr	Care of clocks	12.00
31	Davidson Steam Pump Company	Packing	36.00
31	M. W. Beveridge	Mops, etc	38.96
31	J. W. Burkett & Co	Electric bells	19.71
31	A. Lindsay	Hauling	23.20
31	E. W. Woodruff	File-holders	1.00
31	Chesapeake and Potomac Telegraph Co	Rent	179.25
31	Independent Ice Company	Ice	90.45
1888.			
Jan. 24	Brodhead & Co	Towels	72.50
23	Metropolitan Railroad Company	Tickets	10.00
26	National Railway Publishing Company	Guides	8.12
27	M. A. Gallaher	Washing	9.00
Feb. 1	A. Lindsay	Hauling	26.45
6	Mrs. S. Belt	Washing	15.75
6	Mrs. C. McKenna	do	15.30
6	Mrs. E. Jackson	do	16.50
6	Mrs. F. Wood	do	16.65
6	M. & P. Metzger	Matches, etc	62.22
6	W. W. Farr	Clocks, etc	29.50
8	Robt. Boyd	Glue	7.00
8	Jno. C. Parker	W. C. paper	94.40
8	Independent Ice Company	Ice	95.[illegible]
8	National Railway Publishing Company	Guides	5.60
11	Little, Brown & Co	Book	5.[illegible]
11	National Railway Publishing Company	Guides	1.60
14	Wm. E. Hooper	Awning goods	108.50
15	Metropolitan Railroad Company	Tickets	5.00
18	W. H. Morrison	Books	25.00
20	Metropolitan Railroad Company	Tickets	5.00
21	S. W. Deckman	Top dressing	18.00
25	E. G. Wheeler	Brooms	8.90
27	M. & P. Metzger	Matches	8.94
27	Brodhead & Co	Cotton	6.00
27	H. A. Clarke & Son	Repairs	4.00
Mar. 1	A. Lindsay	Hauling	25.[illegible]
1	H. A. Klopfer	Disinfectant	12.50

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Expenditures under the appropriation for the contingent expenses of the Post-Office Department, etc.—Continued.

MISCELLANEOUS—Continued.

Date.	To whom paid.	Object.	Amount.
1888.			
Mar. 3	Mrs. F. Wood	Washing	$13.35
3	Mrs. S. Belt	do	13.35
3	Mrs. C. McKenna	do	13.35
3	Independent Ice Company	Ice	91.88
5	Otis Bros. & Co	Repairs	31.44
5	Wm. Dickson	Directories	90.00
5	Mrs. E. Jackson	Washing	13.35
5	Rand, McNally & Co	Atlas	12.50
6	W. W. Farr	Clocks	46.90
8	United States Express Company	Express charges	1.50
8	National Railway Publishing Company	Guides	5.88
17	M. & P. Metzger	Soap, etc	15.50
19	Metropolitan Railroad Company	Tickets	10.00
20	Wyckoff, Seamans & Benedict	Repairs	62.75
26	W. H. Morrison	Books	6.00
Apr. 2	A. Lindsay	Hauling	27.45
2	W. W. Farr	Care of clocks	12.00
2	Petersen & Childs	Draping	122.50
2	Mrs. C. McKenna	Washing	13.35
2	Mrs. S. Belt	do	13.35
2	Mrs. E. Jackson	do	13.65
2	Mrs. F. Wood	do	13.65
2	Wm. Hinkle	Draping	2.00
4	Franklin Company	Thermometer	1.00
4	Jno. C. Parker	Type-writer	88.00
5	Robt. Boyd	Repairs, etc	9.55
6	The Hartman Steel Company	Mats	11.10
6	W. M. Bradley & Bro	Atlas	25.00
9	Chesapeake and Potomac Telegraph Co	Rent	179.25
9	Independent Ice Company	Ice	99.67
9	J. U. Burkett & Co	Electric bells	46.73
10	M. & P. Metzger	Matches	8.94
10	C. F. Bennett	Truck	6.65
10	Calvin Manuel	Repairs	10.00
11	Nat. R'wy Pub. Company	Guides	9.80
11	Metropolitan Railroad Company	Tickets	10.00
4	H. L. Hinkle	Draping	3.00
12	Geo. Ryneal, jr	Glass, etc	5.50
17	Mrs. S. Cudlip	Services	10.00
23	Brodhead & Co	Towels, etc	75.45
23	T. Ross	Whitewashing	24.00
23	C. Manuel	Halyards	3.00
23	M. & P. Metzger	Soap	43.32
26	Mrs. M. A. Gallaher	Towels	9.00
27	Fairbanks & Co	Scales	19.80
May 2	W. W Farr	Care of clocks	13.50
2	Mrs. S. Cudlip	Awnings	11.00
2	Robt. Boyd	Sweeps, etc	38.50
2	Metropolitan Railroad Company	Tickets	10.00
2	A. Lindsay	Hauling	22.15
4	Mrs. F. Wood	Washing	16.95
4	Lee Crandall	Advertising	21.60
4	Jno. C. Parker	Closet paper	94.70
5	Mrs. S. Belt	Washing	16.35
5	Mrs. E. Jackson	do	16.35
5	Mrs. C. McKenna	do	16.50
7	National Railway Publishing Company	Guides	5.88
7	Otis Brothers	Elevator packing	24.75
7	Independent Ice Company	Ice	95.02
7	M. W. Beveridge	Tumblers, etc	23.70
10	E. E. Jackson & Co	Sawdust	1.00
14	M. E. Mann	Encyclopedia	7.00
16	The Sunday Herald	Advertising	15.60
17	M. & P. Metzger	Matches, etc	15.24
21	Washington Post	Advertisements	14.40
21	Baltimore Sun	do	17.40
28	Otis Brothers & Co	Float	7.50
June 1	W. W. Farr	Care of clocks	12.00
1	A. Lindsay	Hauling	19.20
1	M. & P. Metzger	Candles	7.92
2	Mrs. S. Belt	Washing	13.20
2	C. McKenna	do	13.35
2	E. Jackson	do	13.50
2	W. H. Morrison	Newspaper Directory	6.00
2	R. W. Woodruff	File-holders	30.00
4	F. Wood	Washing	13.20
4	Sam'l Lloyd	Sprinkling	40.00

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Expenditures under the appropriation for the contingent expenses of the Post-Office Department, etc.—Continued.

MISCELLANEOUS—Continued.

Date.	To whom paid.	Object.	Amount.
1888.			
June 6	F. & J. W. Johnson & Co	Book	$3.50
6	F. S. Williams & Co	Sponge	57.95
6	C. S. Stevenson	Map-rack	70.00
11	The Hatchet	Advertisements	11.25
11	Independent Ice Company	Ice	103.30
15	Metropolitan Railroad Company	Tickets	10.00
16	National Railway Publishing Company	Guides	5.88
18	C. S. Stevenson	Map-rack	15.00
18	M. & P. Metzger	Baskets	4.92
19	Metropolitan Railroad Company	Tickets	10.00
19	Davis Sewing Machine Company	Treadle	2.50
19	National Republican	Advertisements	10.83
22	A. Kleinhenn	Awning frames	2.07
22	B. F. Guy & Co	Repairs	63.50
23	Wyckoff, Seamans & Benedict	Type-writer	123.40
26	T. A. Brown	Glass	10.20
28	Willet & Libbey	Lumber	133.00
28	Rand, McNally & Co	Atlas	25.00
30	Washington Critic Company	Advertisements	14.00
30	M. W. Beveridge	Spittoons, etc	42.95
July 2	Mrs. S. Belt	Washing	13.20
2	C. McKenna	do	12.05
3	A. Lindsay	Hauling	18.00
3	Mrs. F. Wood	Washing	13.20
5	W. W. Farr	Clocks, etc	35.00
9	Mrs. E. Jackson	Washing	12.20
9	Sam'l Lloyd	Sprinkling	40.00
10	Robt. Boyd	Glue	7.10
10	J. U. Burket & Co	Electric bells	44.23
10	S. Oppenheimer & Bro	Strap, etc	.60
10	Chesapeake and Potomac Telegraph Co	Rent	164.25
10	M. & P. Metzger	Soap and matches	52.26
10	Robt. Boyd	Glue	1.50
17	Independent Ice Company	Ice	132.65
17	Geo. Ryneal, jr	Glass, etc	30.15
26	J. M. Wheatley	Lime	1.00
26	E. G. Wheeler	Brooms	10.73
26	E. H. Neumeyer	Tumblers	3.20
Aug. 8	Wyckoff, Seamans & Benedict	Repairs	2.00
Sept. 15	H. A. Clarke & Son	do	2.00
Nov. 22	Jno. C. Parker	Ribbon guards	.90
	Amount expended		8,875.28
	Amount unexpended		4,124.72
	Amount appropriation		13,000.00

RENT OF BUILDINGS.

1887.			
July 30	Hayward & Hutchinson	Rent	125.00
Aug. 15	L. G. Marini	do	375.00
Sept. 19	do	do	375.00
1	Hayward & Hutchinson	do	125.00
30	do	do	125.00
30	Hooe & Beverley	do	2,000.00
Oct. 15	L. G. Marini	do	375.00
Nov. 1	Hayward & Hutchinson	do	125.00
15	L. G. Marini	do	375.00
30	Hayward & Hutchinson	do	125.00
Dec. 15	L. G. Marini	do	375.00
31	Hayward & Hutchinson	do	125.00
31	Hooe & Beverley	do	2,000.00
1888.			
Jan. 24	L. G. Marini	do	375.00
Feb. 1	Hayward & Hutchinson	do	125.00
16	L. G. Marini	do	375.00
Mar. 1	Hayward & Hutchinson	do	125.00
15	L. G. Marini	do	375.00
31	Hayward & Hutchinson	do	125.00
31	Hooe & Beverley	do	2,000.00
Apr. 16	L. G. Marini	do	375.00
May 2	Hayward & Hutchinson	do	125.00
16	L. G. Marini	do	375.00

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Expenditures under the appropriation for the contingent expenses of the Post-Office Department, etc.—Continued.

RENT OF BUILDINGS—Continued.

Date.	To whom paid.	Object.	Amount.
1888.			
June 15	L. G. Marini	Rent	$375.00
2, 30	Hayward & Hutchinson	do	250.00
30	Hooe & Beverley	do	2,000.00
July 13	L. G. Marini	do	375.00
	Amount expended	do	14,000.00
	Amount appropriation	do	14,000.00

PUBLICATION OF OFFICIAL POSTAL GUIDE.

1887.			
Aug. 16	R. R. Donnelley & Son	Guides	624.65
Sept. 24	do	do	630.46
Oct. 13	do	do	631.09
17	do	do	701.55
Nov. 17	do	do	157.55
Dec. 9	do	do	778.59
1888.			
Feb. 8	do	do	7,947.20
15	do	do	879.13
Mar. 12	do	do	643.09
Apr. 16	do	do	646.06
May 16	do	do	1,069.49
June 12	do	do	653.12
July 17	do	do	658.72
	Amount expended		16,020.70
	Amount unexpended		1,979.30
	Amount appropriation		18,000.00

POST-ROUTE MAPS.

1887.			
Aug. 6	John Wanamaker	Cotton	92.41
11	M. & P. Metzger	Flour	2.00
12	F. A. Schmidt	Materials	6.97
15	H. L. Hinkle	Map-strips	40.00
26	J. L. Smith	Map-rollers	36.00
29	A. Hoen & Co	Map	2,416.67
Sept. 2	Robert Boyd	Glue	1.75
14	A. Hoen & Co	Maps	50.00
28	do	do	30.00
28	John Wanamaker	Cotton	94.58
Oct. 1	H. L. Hinkle	Map-rollers	47.04
7	F. A. Schmidt	Map material	10.50
11	M. & P. Metzger	Flour and alum	2.50
31	A. Hoen & Co	Post-route maps	2,416.67
Nov. 3	Robert Boyd	Materials	8.68
19	A. H. Hen & Co	Maps	90.00
28	John Wanamaker	Cotton	87.04
Dec. 5	H. L. Hinkle	Map-rollers	77.16
31	F. A. Schmidt	Map material	6.97
31	H. L. Hinkle	Map-rollers	37.98
31	A. Hoen & Co	Post-route maps	2,416.67
1888.			
Jan. 25	F. A. Schmidt	Materials	7.18
26	A. Hoen & Co	Maps	70.00
26	National Railway Publishing Company	Guides	6.00
27	J. L. Smith	Map-rollers	18.00
6	H. L. Hinkle	do	41.16
6	M. & P. Metzger	Flour	2.00
8	Robt. Boyd	Glue, etc	6.02
15	Jno. Wanamaker	Cotton	91.16
Feb. 27	M. & P. Metzger	Flour and alum	2.50
Mar. 2	Howard L. Hinkle	Map-strips	44.00
3	A. Hoen & Co	Maps	2,416.67
3	do	do	50.00
5	E. W. Smith & Co	do	3.00
6	Mrs. J. Ross	Knives, etc	3.50

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Expenditures under the appropriation for the contingent expenses of the Post-Office Department, etc.—Continued.

POST-ROUTE MAPS—Continued.

Date.	To whom paid.	Object.	Amount.
1888.			
Mar. 10	Adams Express Company	Express charges	$0.25
10	do	do	.75
15	F. A. Schmidt	Materials	13.75
17	A. Hoen & Co	Photolithographs, etc	20.00
Apr. 4	H. L. Hinkle	Map-rollers	52.22
6	do	Map-strips	30.00
6	Jno. Wanamaker	Cotton	105.36
10	M. & P. Metzger	Flour	2.00
May 2	Robt. Boyd	Post-route map material	11.04
2	A. Hoen & Co	Maps	2,416.67
2	do	Photolithographs, etc	25.00
16	Jno. M. Hinkle	Map material	52.22
21	The Globe Newspaper Company	Advertisements	9.50
22	A. S. Abell & Co	do	11.40
22	American Graphic Company	do	28.80
22	The Chicago Herald	do	17.60
28	The Times Publishing Company	do	16.80
28	New York Herald	do	2.43
June 1	Detroit Free Press	do	5.76
9	F. A. Schmidt	Materials	7.73
12	A. G. Gedney	Impressions	21.00
16	M. & P. Metzger	Flour and alum	2.50
16	Wm. M. Singerley	Advertisements	15.20
28	Jno. W. Hinkle	Strips	24.00
28	Jno. Wanamaker	Cotton	46.30
28	C. S. Stevenson	Tags	15.00
30	E. Morrison	Mailing tubes	128.00
30	F. A. Schmidt	Ink, etc	4.61
30	J. L. Smith	Map-rollers	36.00
July 11	A. Hoen & Co	Maps	2,416.65
17	The Bancroft Company	do	9.00
Oct. 12	A. Hoen & Co	do	400.00
	Amount expended		16,728.28
	Amount unexpended		157.22
			16,885.50
	Amount appropriation		15,000.00
	Amount sales of maps		1,885.50
			16,885.50

FOREIGN POSTAGE.

1887.	Washington City post-office	Stamps	50.00
July 30	do	do	50.00
Aug. 8	do	do	50.00
Oct. 14	do	do	50.00
Dec. 9	do	do	50.00
1888.			
Jan. 27	do	do	50.00
31	do	do	50.00
Mar. 31	do	do	50.00
Apr. 26	do	do	50.00
June 12	do	do	50.00
	Amount expended		469.00
	Amount unexpended		31.00
	Amount appropriation		500.00

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Clerks and other employés of the Post-Office Department during the fiscal year ending June 30, 1888, with the annual salary and total amount received by each.

Name.	Office.	Time employed.	Annual salary.	Amount received.
Wm. F. Vilas	Postmaster-General	July 1, 1887, to Jan. 16, 1888	$8,000	$4,351.65
Don M. Dickinson	do	Jan. 17 to June 30, 1888	8,000	3,648.37
A. E. Stevenson	First Assistant Postmaster-General.	One year	4,000	4,000 00
A. Leo Knott	Second Assistant Postmaster-General.	do	4,000	4,000.00
H. R. Harris	Third Assistant Postmaster-General.	do	4,000	4,000.00
C. F. Macdonald	Superintendent of Money-Order System.	do	3,500	3,500.00
N. M. Bell	Superintendent of Foreign Mails.	do	3,000	3,000.00
William A. West	Chief Post-Office Inspector	do	3,000	3,000.00
J. Roy	Chief clerk	do	2,500	2,500.00
D. Enright	Topographer	do	2,500	2,500.00
J. W. Nichol	Law clerk	do	2,500	2,500.00
J. F. Bates	Chief of free delivery	do	3,000	3,000.00
J. B. Baird	Superintendent Dead Letter Office.	do	2,250	2,200.00
G. A. Howard	Chief of stamp division	July 1, 1887, to Jan. 17, 1888	2,250	1,230.08
C. F. Lewis	do	Feb. 15, 1888, to June 30, 1888	2,250	846.72
A. H. Scott		One year	2,200	2,200.00
P. C. Smith	Disbursing clerk and superintendent.	July 1, 1887, to Jan. 14, 1888	2,100	1,130.77
John J. Enright	do	Jan. 15, 1888, to June 30, 1888	2,100	969.28
E. C. Fowler	Chief of appointment division.	One year	2,000	2,000.00
M. Noyes	Chief of bond division	do	2,000	2,000.00
J. L. Woodbridge	Chief of division of post-office supplies.	do	2,000	2,000.00
A. B. Hurt	Chief of railway adjustment	July 1 to Dec. 4, 1887	2,000	853.24
J. W. Blackburn, jr	do	do	2,000	813.16
G. W. Wells	Chief of finance division	do	2,000	2,000.00
J. T. Goolrick	Chief of inspection division	July 1 to Dec. 15, 1887	2,000	913.02
A. W. Gibson	do	Feb. 3 to June 30, 1888	2,000	818.65
W. D. Haynie	Chief clerk to First Assistant Postmaster-General.	do	2,000	2,000.00
D. Hagerty	Chief clerk to Second Assistant Postmaster-General.	do	2,000	2,000.00
M. Davis	Chief clerk to Third Assistant Postmaster-General	One year	2,000	2,000.00
W. B. Cooley	Chief clerk Money-Order System.	do	2,000	2,000.00
N. M. Brooks	Chief clerk Foreign Mails	do	2,000	2,000.00
J. Maynard	Chief clerk Mail Depredations.	do	2,000	2,000.00
E. C. McLure	Appointment clerk	do	1,800	1,800.00
J. B. Minick	Stenographer	do	1,800	1,800.00
J. McK. Borden	Skilled draughtsman	do	1,800	1,800.00
E. Freyhold	do	do	1,800	1,800.00
Avon Haake	do	do	1,800	1,800.00
G. J. Brewer	Clerk class 4	do	1,800	1,800.00
W. Burlingame	do	do	1,800	1,800.00
J. T. Callaghan	do	do	1,800	1,800.00
J. Cockran	do	do	1,800	1,800.00
J. H. Falconar	do	July 1, 1887, to Feb. 28, 1888	1,800	1,732.46
	Clerk class 3	Feb. 29, to June 30, 1888	1,600	
H. J. Finley	Clerk class 4	One year	1,800	1,800.00
E. S. Hall	do	do	1,800	1,800.00
D. Haynes	do	do	1,800	1,800.00
H. Jacobson	do	do	1,800	1,800.00
H. L. Johnson	do	July 1, 1887, to Feb. 14, 1888	1,800	1,122.53
W. A. Knapp	do	One year	1,800	1,800.00
S. L. King	do	July 1, 1887, to Feb. 28, 1888	1,800	1,732.46
	Clerk class 3	Feb. 29 to June 30, 1888	1,600	
E. L. Kupfer	Clerk class 4	One year	1,800	1,800.00
C. B. Lang	do	do	1,800	1,800.00
T. F. Maguire	do	do	1,800	1,800.00
T. B. Marche	do	do	1,800	1,800.00
J. H. Olcott	do	do	1,800	1,800.00
W. G. Perry	do	do	1,800	1,800.00
O. Riley	do	July 1, 1887, to Feb. 28, 1888	1,800	1,732.46
	Clerk class 3	Feb. 29 to June 30, 1888	1,600	
N. A. C. Smith	Clerk class 4	One year	1,800	1,800.00
A. Somervell	do	July 1 to Aug. 7, 1887 Sept. 10, 1887, to June 30, 1888	1,800	1,638.65
W. L. S. Townshend	do	One year	1,800	1,800.00
H. Waddell	do	do	1,800	1,800.00
J. Warner	do	do	1,800	1,800.00
L. Watkins	do	do	1,800	1,800.00

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Clerks and other employés of the Post-Office Department, etc.—Continued.

Name.	Office.	Time employed.	Annual salary.	Amount received.
G. F. White	Clerk class 4	One year	$1,800	$1,800.00
R. D. S. Tyler	do	May 1, 1888, to June 30, 1888	1,800	301.70
O. W. Guerdrum	Skilled draughtsman	July 1, 1887, to May 31, 1888	1,600	1,583.50
		June 1 to 30, 1888	1,400	
P. Kuhnel	do	One year	1,600	1,600.00
F. A. Rock	do	do	1,600	1,600.00
N. P. Aldrich	Clerk class 3	do	1,600	1,600.00
J. R. M. Ash	do	do	1,600	1,600.00
J. H. Alexander	do	do	1,600	1,600.00
W. W. Baker	do	do	1,600	1,600.00
F. E. Baukhages	do	do	1,600	1,600.00
C. P. Blackmar	do	do	1,600	1,600.00
J. A. Blevins	do	do	1,600	1,600.00
J. F. Billard	do	do	1,600	1,600.00
A. W. Bingham	do	do	1,600	1,600.00
H. M. W. Brainerd	do	July 1 to Nov. 5, 1887	1,600	556.51
J. F. H. Blois	do	One year	1,600	1,600.00
J. B. Brownlow	do	July 1, 1887, to Feb. 28, 1888	1,600	1,532.42
	Clerk class 2	Feb. 29 to June 30, 1888	1,400	
R. T. Bryan	Clerk class 3	One year	1,600	1,600.00
D. H. Burr	do	do	1,600	1,600.00
J. Burroughs	do	do	1,600	1,600.00
F. D. Cleary	do	do	1,600	1,600.00
J. H. Crew	do	July 1, 1887, to Feb. 28, 1888	1,600	1,667.63
	Clerk class 4	Feb. 29 to June 30, 1888	1,800	
P. L. Collins	Clerk class 2	July 27, 1887, to June 30, 1888	1,600	1,495.63
B. C. Coon	do	do	1,600	1,600.00
W. S. Daniels	do	do	1,600	1,600.00
W. S. Davis	do	do	1,600	1,600.00
J. N. Davis	do	do	1,600	1,600.00
M. Davis	do	do	1,600	1,600.00
C. N. Dalzell	do	do	1,600	1,600.00
C. B. Dickey	do	do	1,600	1,600.00
J. N. Dorris	do	do	1,600	1,600.00
H. A. Drury	do	do	1,600	1,600.00
J. L. Elliott	do	do	1,600	1,600.00
F. B. Farnsworth	do	do	1,600	1,600.00
G. G. Fenton	do	do	1,600	1,600.00
D. C. Fountain	do	do	1,600	1,600.00
E. M. Gadsden	do	do	1,600	1,600.00
W. Green	do	do	1,600	1,600.00
J. N. Gordon	do	do	1,600	1,600.00
L. A. Harvey	do	do	1,600	1,600.00
E. Hayes	do	do	1,600	1,600.00
O. E. Hart	do	do	1,600	1,600.00
A. E. Helm	do	July 1 to Sept. 30, 1888	1,600	1,600.00
C. Hughes	do	One year	1,600	1,600.00
J. L. Husband	do	do	1,600	1,600.00
J. I. Jones	do	do	1,600	1,600.00
H. A. Kelly	do	do	1,600	1,600.00
K. K. Kennedy	do	do	1,600	1,600.00
W. H. Landvoigt	do	do	1,600	1,600.00
G. H. La Fetra	do	do	1,600	1,600.00
W. S. Nicholson	do	do	1,600	1,600.00
J. E. McCabe	Clerk class 2	July 1 to 15, 1887	1,400	1,591.84
	Clerk class 3	July 15, 1887, to June 30, 1888	1,600	
W. A. McNulty	do	One year	1,600	1,600.00
R. H. Martin	do	do	1,600	1,600.00
J. Meigs	do	do	1,600	1,600.00
L. Melius	do	do	1,600	1,600.00
G. O. Moore	do	do	1,600	1,600.00
L. S. Mortimer	do	do	1,600	1,600.00
C. W. Morgan	do	do	1,600	1,600.00
J. C. Morgan	do	do	1,600	1,600.00
A. F. Moulden	do	do	1,600	1,600.00
E. S. Maloney	do	do	1,600	1,600.00
J. M. Parke	do	do	1,600	1,600.00
J. I. Porter	do	July 1, 1887, to Feb. 28, 1888	1,600	1,667.63
	Clerk class 4	Feb. 29 to June 30, 1888	1,800	
G. F. Page	Clerk class 3	July 1, 1887, to Feb. 28, 1888	1,600	1,667.63
	Clerk class 4	Feb. 29 to June 30, 1888	1,800	
H. C. Powell	Clerk class 3	One year	1,600	1,600.00
L. C. Purman	do	do	1,600	1,600.00
F. H. Rainey	do	do	1,600	1,600.00
J. H. Reeve	do	do	1,600	1,600.00
T. F. Rea	do	do	1,600	1,600.00
A. H. G. Richardson	do	do	1,600	1,600.00
W. D. Rudy	do	July 1, 1887, to May 17, 1888	1,600	1,591.27
		May 20 to June 30, 1888		
T. E. Roach	do	One year	1,600	1,600.00

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Clerks and other employés of the Post-Office Department, etc.—Continued.

Name.	Office.	Time employed.	Annual salary.	Amount received.
William Schofield	Clerk class 3	One year	$1,600	$1,600.00
G. D. Scott	do	do	1,600	1,600.00
A. Shaw	do	do	1,600	1,600.00
O. Smith	do	do	1,600	1,600.00
R. W. Smith	do	do	1,600	1,600.00
W. Spangler	do	do	1,600	1,600.00
J. F. Stock	do	do	1,600	1,600.00
G. F. Stone	do	do	1,600	1,600.00
C. P. Swayze	do	do	1,600	1,600.00
T. S. Taylor	do	do	1,600	1,600.00
S. Thomas	do	do	1,600	1,600.00
J. G. Thompson	do	do	1,600	1,600.00
S. G. Trott	do	do	1,600	1,600.00
W. H. Thumlert	do	do	1,600	1,600.00
R. A. Tracy	do	do	1,600	1,600.00
J. A. Vose	do	do	1,600	1,600.00
G. H. Warner	do	do	1,600	1,600.00
J. W. F. Williams	do	do	1,600	1,600.00
A. M. Wilson	do	do	1,600	1,600.00
W. H. S. Wood	do	do	1,600	1,600.00
J. M. Young	do	do	1,600	1,600.00
W. P. Dumble	do	July 1 to 15, 1887	1,600	65.22
N. B. Fugitt	do	One year	1,600	1,600.00
J. H. Williams	do	do	1,600	1,600.00
E. J. Collett	Skilled draughtsman	One year	1,400	1,400.00
S. J. McCathran	do	do	1,400	1,400.00
W. B. Todd	do	July 1, 1887, to May 31, 1888.	1,400	1,416.50
		June 1 to 30, 1888	1,600	
J. T. Byrne	Stenographer	One year	1,400	1,400.00
D. H. Daneker	Engineer	July 1, 1887, to April 30, 1888.	1,400	165.40
W. T. Joyner	Engineer	May 1 to June 30, 1888	1,400	234.60
C. P. Archibald	Clerk class 2	One year	1,400	1,400.00
C. W. Appler	do	do	1,400	1,400.00
J. W. G. Atkins	do	July 1 to Sept. 15, 1887; Sept 18 to 22, 1887; Sept. 25 and 30, 1887; Oct. 4 to 24, 1887.	1,400	399.46
F. A. Barbour	do	One year	1,400	1,400.00
S. Beight	do	do	1,400	1,400.00
G. M. Brumbaugh	do	do	1,400	1,400.00
C. H. Burnham	do	do	1,400	1,400.00
J. B. Burnside	do	do	1,400	1,400.00
A. B. Bushnell	do	do	1,400	1,400.00
T. E. Clifton	do	do	1,400	1,400.00
H. H. Clapp	do	do	1,400	1,400.00
L. Chase	do	do	1,400	1,400.00
E. J. Collins	do	do	1,400	1,400.00
J. W. Compton	do	do	1,400	1,400.00
W. F. Crane	Clerk class 2	July 1, 1887, to Feb. 15, 1888	1,400	1,275.79
	Clerk class 1	Feb. 16, to Apr. 28, 1888; May 14 to June 30, 1888.	1,200	
J. D. Croissant	Clerk class 2	July 1 to Feb. 28, 1888	1,400	1,332.39
	Clerk class 1	Feb. 29 to June 30, 1888	1,200	
E. B. Curtis	Clerk class 2	do	1,200	1,400.00
H. A. Davis	do	do	1,200	1,400.00
J. Depue	Clerk class 2	July 1, 1887, to Feb. 28, 1888.	1,400	1,332.39
	Clerk class 1	Feb. 29, 1888, to June 30, 1888.	1,200	
H. G. Douglas	Clerk class 2	One year	1,400	1,400.00
G. T. Dudley	do	do	1,400	1,400.00
R. I. Eckerson	Clerk class 1	July 1 to 5, 1887	1,200	1,459.47
	Clerk class 2	July 15, 1887, to Feb. 28, 1888.	1,400	
	Clerk class 3	Feb. 29 to June 30, 1888	1,600	
L. S. Elmer	Clerk class 2	July 1, 1887, to Feb. 10, 1888	1,400	1,477.48
	Clerk class 3	Feb. 11 to June 30, 1888	1,600	
F. K. Ernst	Clerk class 2	One year	1,400	1,400.00
H. Fowler	do	do	1,400	1,400.00
M. C. Fountain	do	do	1,400	1,400.00
C. P. Grandfield	do	do	1,400	1,400.00
N. J. R. Guenther	do	do	1,400	1,400.00
E. F. Harris	Clerk class 2	July 1 to November 6, 1887	1,400	787.02
	Clerk class 3	Nov. 7 to Jan. 13, 1888	1,600	
W. R. Hooper	Clerk class 2	One year	1,400	1,400.00
H. N. Howard	do	do	1,400	1,400.00
J. H. Hunter	do	do	1,400	1,400.00
L. Jones	do	do	1,400	1,400.00
C. H. Kalbfus	do	do	1,400	1,400.00
T. T. King	do	July 1 to Aug. 14, 1887; Aug. 21 to June 30, 1888.	1,400	1,377.21
T. M. Kellinger	do	One year	1,400	1,400.00
C. S. Knodle	do	do	1,400	1,400.00

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Clerks and other employés of the Post-Office Department, etc.—Continued.

Name.	Office.	Time employed.	Annual salary.	Amount received.
R. S. Lawrenson	Clerk class 2	One year	$1,400	$1,400.00
B. Lathrop	do	do	1,400	1,400.00
H. M. Le Duc	do	do	1,400	1,400.00
C. M. Levy	do	July 1 to Sept. 18, 1887	1,400	304.22
J. P. Lewis	do	One year	1,400	1,400.00
M. M. Livingston	do	do	1,400	1,400.00
S. S. Luttrell	do	July 1 to Dec. 26, 1887	1,400	1,381.61
		Jan. 1 to June 30, 1888	1,400	
A. T. McCallum	Clerk class 2	July 1 to Dec. 7, 1887	1,400	1,513.66
	Clerk class 3	Dec. 8, 1887, to June 30, 1881	1,600	
J. Millard	Clerk class 2	One year	1,400	1,400.00
T. O. Munce	do	do	1,400	1,400.00
J. Monaghan	do	do	1,400	1,400.00
G. F. Nixon	do	do	1,400	1,400.00
C. Ourand	do	do	1,400	1,400.00
J. B. Quay	do	do	1,400	1,400.00
C. M. Richter	do	do	1,400	1,400.00
E. P. Rhoderick	do	do	1,400	1,400.00
W. G. Russell	do	do	1,400	1,400.00
A. H. Sapp	do	do	1,400	1,400.00
T. A. Robbins	do	do	1,400	1,400.00
R. Sewell	do	do	1,400	1,400.00
G. W. Smith	do	do	1,400	1,400.00
I. H. Sykes	do	do	1,400	1,400.00
A. R. Thurlow	do	do	1,400	1,400.00
S. H. Thornburgh	do	do	1,400	1,400.00
L. E. W. Thompson	do	do	1,400	1,400.00
Tufts, W. H	Clerk, Class 2	do	1,400	1,400.00
Tuley, S. W	do	do	1,400	1,400.00
R. Van Brunt	do	do	1,400	1,400.00
E. Vincent	do	do	1,400	1,400.00
H. H. Webber	do	do	1,400	1,400.00
T. D. Winter	do	do	1,400	1,400.00
J. F. Sawyer	do	July 1, 1881, to May 22, 1888	1,400	1,250.00
M. V. Benkert	Skilled draughtsman	One year	1,200	1,200.00
F. M. Price	do	do	1,200	1,200.00
W. E. Schneider	do	do	1,200	1,200.00
E. B. Eakle	Examiner	do	1,200	1,200.00
R. N. C. Riker	Map-mounter	do	1,200	1,200.00
H. W. Hinkle	Carpenter	do	1,200	1,200.00
R. S. Alexander	Clerk class E	July 1 to 15, 1887	1,000	1,191.83
	Clerk class 1	July 16, 1887, to June 30, 1888	1,200	
E. S. Arnold	do	One year	1,200	1,200.00
W. T. Andrews	do	do	1,200	1,200.00
K. R. Babbitt	do	do	1,200	1,200.00
M. Barlow	do	do	1,200	1,200.00
R. L. Bains	do	do	1,200	1,200.00
F. E. Barbour	do	do	1,200	1,200.00
M. L. Best	do	do	1,200	1,200.00
J. R. Birckhead	do	do	1,200	1,200.00
A. Briscoe	Clerk class 1	July 1 to Nov. 6, 1887	1,200	1,329.87
	Clerk class 2	Nov. 7, 1887, to June 30, 1888	1,400	
C. P. Bourne	Clerk class 1	July 1 to Dec. 9, 1887	1,200	1,211.95
	Clerk class 2	Dec. 10, 1887, to June 30, 1888	1,400	
R. B. Brown	Clerk class 1	One year	1,200	1,200.00
W. S. Browning	do	do	1,200	1,200.00
C. O. Burg	do	do	1,200	1,200.00
E. Camp	do	do	1,200	1,200.00
T. D. Cary	do	do	1,200	1,200.00
C. R. Clark	do	do	1,200	1,200.00
D. S. Christy	do	July 1, 1887 to May 27, 1888; June 1, to 30, 1888	1,200	1,186.81
M. Collins	do	One year	1,200	1,200.00
E. R. Compton	do	do	1,200	1,200.00
W. E. Corbin	Clerk class 1	July 1 to Feb. 15, 1887	1,200	1,244.70
	Clerk class 2	Feb. 16, 1887 to June 30, 1888	1,400	
W. W. Cordell	Clerk class 1	July 1, to Nov. 6, 1887	1,200	1,329.87
	Clerk class 2	Nov. 7, 1887 to June 30, 1888	1,400	
P. B. Cook	Clerk class 1	One year	1,200	1,200.00
W. B. Cudlip	do	do	1,200	1,200.00
S. E. Cummings	do	July 1, to 28, 1887; July 30 to 31, 1887; Sept. 8, 1887, to June 30, 1888.	1,200	1,072.83
U. G. Cunningham	do	One year	1,200	1,200.00
J. A. Converse	do	do	1,200	1,200.00
W. S. Deardoff	do	do	1,200	1,200.00
Wm. De Batz	do	do	1,200	1,200.00
J. T. Defandorf	do	do	1,200	1,200.00
W. P. Downer	do	do	1,200	1,200.00

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Clerks and other employés of the Post-Office Department, etc.—Continued.

Name.	Office.	Time employed.	Annual salary.	Amount received.
J. Edings	Clerk class 1	July 1, 1887 to Feb. 29, 1887; June 1 to 30, 1888.	$1,200	$896.70
F. S. Evans	do	July 1 to Oct. 7, 1888	1,200	322.82
J. M. Faris	do	One year	1,200	1,200.00
T. H. Fuller	do	do	1,200	1,200.00
E. N. Fussell	do	do	1,200	1,200.00
J. H. Cook	do	July 1, 1887 to Mar. 11, 1888	1,200	834.06
J. B. Forker	do	July 1, 1887, to Feb. 10, 1888.	1,200	1,277.45
	Clerk class 2	Feb. 11 to June 30, 1888	1,400	
M. A. Garnier	Clerk class 1	One year	1,200	1,200.00
W. Glenn	do	do	1,200	1,200.00
M. Ginesi	do	July 1 to 4 and 10, 1887, to Aug. 3; Aug. 5, 1887, to June 30, 1888.	1,200	1,180.41
A. Girouard	do	One year	1,200	1,200.00
H. Golder	do	do	1,200	1,200.00
W. S. Graff	do	do	1,200	1,200.00
H. G. Griswold	do	July 1, 1887, to Feb. 26, 1888.	1,200	837.36
V. S. Grigsby	do	One year	1,200	1,200.00
A. C. Hayden	do	July 1, 1887, to Feb. 26, 1888.	1,200	787.91
C. E. Herring	do	do	1,200	1,200.00
C. K. Hetfield	do	do	1,200	1,200.00
F. F. Hodge	do	do	1,200	1,200.00
A. L. Hughes	do	do	1,200	1,200.00
F. R. Hubachek	do	July 1, 1887, to May 31, 1888	1,200	1,101.10
A. B. Hurlbut	do	July 1 to Oct. 5. 1887	1,200	316.30
J. W. Ingersoll	do	One year	1,200	1,200.00
C. B. Johnson	do	July 1 to Nov. 10, 1887; Nov. 21 to June 30, 188.	1,200	1,167.42
E. B. Kilby	do	One year	1,200	1,200.00
E. F. Kimball	do	July 1 to Nov. 6, 1887	1,200	1,329.87
	Clerk class 2	Nov. 7, 1887, to June 30, 1888.	1,400	
C. C. Kimball	Clerk class 1	One year	1,200	1,200.00
E. B. Kellogg	do	do	1,200	1,200.00
E. Kinsey	do	July 1 to Dec. 2, 1887; Dec. 4, 1887, to June 30, 1888.	1,200	1,196.73
A. P. Knight	do	One year	1,200	1,200.00
C. H. Laird	do	July 1 to Dec. 21, 1887; Jan. 1 to June 30, 1888.	1,200	1,161.12
J. Lawrenson	do	One year	1,200	1,200.00
C. A. Leland	do	do	1,200	1,200.00
J. S. McGee	do	July 1, 1887, to May 27, 1888.	1,200	1,218.69
	Clerk class 2	May 28 to June 30, 1888; July 1 to Nov. 11, 1887.	1,400	
J. C. McKelden	Clerk class 1	Nov. 13, 1887, to June 30, 1888.	1,200	1,196.77
C. McKay	do	One year	1,200	1,200.00
N. N. Maguire	do	do	1,200	1,200.00
N. T. Miller	do	do	1,200	1,200.00
M. Moulden	do	do	1,200	1,200.00
J. B. Moulton	do	do	1,200	1,200.00
C. E. Mower	do	July 1 to Oct. 27, 1887; Nov. 1 to Dec. 11, 1887; Dec. 13, 1887, to June 30, 1888.	1,200	1,183.67
J. A. Moyer	do	One year	1,200	1,200.00
A. C. Murphy	do	July 1 to Dec. 15, 1887	1,200	547.81
D. H. Nealy	do	One year	1,200	1,200.00
S. W. Norvell	do	do	1,200	1,200.00
V. E. Nye	do	do	1,200	1,200.00
V. H. Otterback	do	do	1,200	1,200.00
. H. Kimball	do	do	1,200	1,200.00
C. A. Preston	do	do	1,200	1,200.00
C. M. Potter	do	do	1,200	1,200.00
A. G. M. Prevost	do	do	1,200	1,200.00
S. S. Robinson	do	do	1,200	1,200.00
I. Roberts	do	do	1,200	1,200.00
I. L. de Ronceray	do	do	1,200	1,200.00
C. J. Scott	do	do	1,200	1,200.00
. B. Shiley	do	do	1,200	1,200.00
I. P. Snell	do	do	1,200	1,200.00
C. Spraul	do	do	1,200	1,200.00
A. F. Sperry	do	do	1,200	1,200.00
I. R. Stephenson	do	do	1,200	1,200.00
C. W. Shipman	do	do	1,200	1,200.00
C. G. Skinner	do	do	1,200	1,200.00
. W. Smedes	do	do	1,200	1,200.00
. Skutsch	do	do	1,200	1,200.00
. B. P. Stailey	do	do	1,200	1,200.00
. Stambaugh	do	do	1,200	1,200.00
. M. Stone	do	do	1,200	1,200.00
. E. Smith	do	do	1,200	1,200.00

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Clerks and other employés of the Post-Office Department, etc.—Continued.

Name.	Office.	Time employed.	Annual salary.	Amount received.
J. L. Thornton	Clerk class 1	One year	$1,200	$1,200 00
M. A. Triplett	do	do	1,200	1,200 00
J. W. Van Vleck	do	do	1,200	1,200 00
W. Van Vleck	do	do	1,200	1,200 00
D. P. Woodruff	do	do	1,200	1,200 00
A. H. Whitlark	do	do	1,200	1,200 00
F. E. Waring	do	do	1,200	1,200 00
C. L. Wayland	do	do	1,200	1,200 00
A. B. Fisher	do	do	1,200	1,200 00
J. C. Wood	do	Nov. 26, 1887, to June 30, 1888	1,200	784 [illegible]
H. T. Holtz	do	Mar. 21, 1888, to June 30, 1888	1,200	336 [illegible]
J. H. Barker	Assistant engineer	One year	1,000	1,000 00
L. Anderson	Engineer	do	1,000	1,000 00
J. W. Galliher	Captain of watch	July 1, 1887, to Apr. 1, 1888	1,000	752 [illegible]
P. W. Smith	do	Apr. 2, 1888, to June 30, 1888	1,000	247 [illegible]
G. C. Hercus	Assistant carpenter	One year	1,000	1,000 00
H. M. Aspinwall	Clerk class E	do	1,000	1,000 00
W. H. Black	do	do	1,000	1,000 00
K. H. Bell	do	do	1,000	1,000 00
E. E. Blood	do	July 1 to Oct. 6, 1887	1,000	1,147 [illegible]
	Clerk class 1	Oct. 7, 1887, to June 30, 1888	1,200	
H. J. Brown	Clerk class E	One year	1,000	1,000 00
P. J. Butler	Clerk class D	July 1 to 15, 1887	900	993 [illegible]
	Clerk class E	July 16, 1888, to June 30, 1888	1,000	
F. J. Byrne	do	One year	1,000	1,000 00
L. Caperton	do	July 1, 1887, to Feb. 10, 1888	1,000	1,077.51
	Clerk class 1	Feb. 11 to June 30, 1888	1,200	
G. W. Conn	Clerk class E	One year	1,000	1,000 00
E. G. Corey	do	July 1 to Dec. 30, 1887	1,000	997 [illegible]
		Jan. 1 to June 30, 1888		
C. W. Cranston	do	One year	1,000	1,000 00
M. H. Dunn	do	do	1,000	1,000 00
E. M. Fuller	do	do	1,000	1,000 00
A. M. Eckbert	do	do	1,000	1,000 00
P. J. Gordon	do	do	1,000	1,000 00
E. L. Gies	do	July 1, 1887, to Mar. 13, 1888	1,000	1,059.86
	Clerk class 1	Mar. 14 to June 30, 1888	1,200	
C. Gulentz	Clerk class E	One year	1,000	1,000 00
T. Y. Hull	do	do	1,000	1,000 00
C. R. Hodges	do	do	1,000	1,000 00
L. Jordan	do	July 1 to Dec. 21, 1887	1,000	975.62
		Jan. 8 to June 30, 1888		
H. M. Krutz	do	One year	1,000	1,000 00
J. C. Kondrup	do	July 1 to Nov. 6, 1887	1,000	1,129 [illegible]
	Clerk class 1	Nov. 7, 1887, to June 30, 1888	1,200	
W. D. Lambuth	Clerk class E	July 1, 1887, to Jan. 31, 1888	1,000	1,083 [illegible]
	Clerk class 1	Feb. 1, to June 30, 1888	1,200	
A. K. Lind	Clerk class E	July 1 to Dec. 9, 1887	1,000	1,112 [illegible]
	Clerk class 1	Dec. 10, 1887, to June 30, 1888	1,200	
G. R. McNeill	Clerk class E	July 1 to 31, 1887	1,000	84 [illegible]
R. L. Maddox	do	One year	1,000	1,000 00
J. T. Morton	do	do	1,000	1,000 00
J. Newport	do	July 1, 1887, to May 27, 1888	1,000	1,018 [illegible]
	Clerk class 1	May 28 to June 30, 1888	1,200	
A. P. Otis	Clerk class E	One year	1,000	1,000 [illegible]
E. J. Robinson	do	do	1,000	1,000 [illegible]
H. C. Rothrock	do	do	1,000	1,000 [illegible]
C. B. Stevens	do	do	1,000	1,000 [illegible]
C. B. Sullivan	do	July 1 to Nov. 6, 1887	1,000	1,197 [illegible]
	Clerk class 1	Nov. 7, 1887, to Feb. 28, 1888	1,200	
	Clerk class 2	Feb. 29 to June 30, 1888	1,400	
G. W. Thornley	Clerk class E	July 1, 1887, to Jan. 31, 1888	1,000	583 [illegible]
J. L. Tyree	do	One year	1,000	1,000 [illegible]
W. V. W. Weaver	do	July 1 to Nov. 25, 1887; Nov. 27, 1887, to June 30, 1888.	1,000	987 [illegible]
W. C. Wood	do	One year	1,000	1,000 [illegible]
E. Washington	do	do	1,000	1,000 [illegible]
W. J. Woods	do	Oct. 1, 1887, to June 30, 1888	1,000	750 [illegible]
E. O. Steves	do	Feb. 15 to May 7, 1888	1,000	397 [illegible]
F. H. Kendall	do	Feb. 16 to June 30, 1888	1,000	372 [illegible]
J. D. Moler	do	June 18 to 30, 1888	1,000	33 [illegible]
T. E. Clark	Fireman and blacksmith	One year	900	900 [illegible]
D. J. Harper	Fireman and steam-fitter	do	900	900 [illegible]
G. V. Field	Plumber	do	900	900 [illegible]
J. C. Hogan	Awning-maker	do	900	900 [illegible]
M. D. Astor	Clerk class D	do	900	900 [illegible]
V. L. Angevine	do	do	900	900 [illegible]
G. W. Ashby	do	July 1, 1887, to June 30, 1888	900	941 [illegible]
	Clerk class E	Feb. 1 to June 30, 1888	1,000	

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Clerks and other employés of the Post-Office Department, etc.—Continued.

Name.	Office.	Time employed.	Annual salary.	Amount received.
L. M. Bassett	Clerk class D	July 1 to 20, 1887 July 30 to Aug. 31, 1887 Sept. 14, 1887, to June 30, 1888	$900	$846.18
M. E. Berrien	do	July 1 to Oct. 6, 1887 Oct. 7 to June 30, 1888	900 1,000	973.68
E. H. Boelter	do Clerk class E	July 1, 1887, to Mar. 21, 1888 March 22 to June 30, 1888	900 1,000	927.79
H. L. Burke	Clerk class D	One year	900	900.00
L. S. Crawford	do	do	900	900.00
M. E. Cunningham	do	do	900	900.00
R. A. Davis	do	do	900	900.00
A. K. Evans	do	do	900	900.00
L. W. Foster	do	do	900	900.00
M. T. Forsythe	do do	July 1, 1887, to May 11, 1888 May 27 to June 30, 1888	900	862.96
S. A. Gardner	do	One year	900	900.00
E. Hemstreet	do	do	900	900.00
L. A. Henley	do	July 1 to 26, 1887 July 28, 1887, to June 30, 1888	900	897.57
H. E. Henry	do	One year	900	900.00
J. H. Hendricks	do Clerk class 1	July 1 to Nov. 6, 1887 Nov. 7, 1887, to June 30, 1888	900 1,200	1,094.83
M. Hitz	Clerk class D	One year	900	900.00
M. Hilton	do	do	900	900.00
J. A. Hogue	do	July 1 to Sept. 11, 1887 Sept. 13, 1887, to June 30, 1888	900	897.52
A. M. House	do	July 1 to Aug. 15, 1887 Aug. 17, 1887, to June 30, 1888	900	897.57
K. D. Hughes	do	One year	900	900.00
J. W. Irwin	do Clerk class 1 Clerk class D	July 1 to Nov. 6, 1887 Nov. 7, 1887, to Feb. 15, 1888 Feb. 16 to June 30, 1888	900	982.70
L. S. Johnson	do Clerk class E	July 1, 1887, to May 8, 1888 May 9, 1888, to June 30, 1888	900 1,000	914.57
E. Keene	Clerk class D	One year	900	900.00
P. Kent	do	do	900	900.00
L. L. Korn	do	do	900	900.00
M. Keim	do	do	900	900.00
K. J. Laws	do	July 1 to Aug. 16, 1887 Oct. 1, 1887, to Nov. 3, 1887 Nov. 11, 1887, to June 30, 1888	900	785.01
M. F. Lewis	do	One year	900	900.00
J. M. Lewis	do	do	900	900.00
F. Lowry	do	do	900	900.00
S. Lindsay	do	do	900	900.00
S. M. McMillan	do Clerk class E	July 1, 1887, to Jan. 31, 1888 Feb. 1 to June 30, 1888	900 1,000	941.40
S. J. McCarthy	Clerk class D	July 1 to 19, 1887	900	46.47
M. A. Macdonald	do Clerk class 1 Clerk class 2	July 1 to Nov. 11, 1887 Nov. 12, 1887, to Feb. 28, 1888 Feb. 29 to June 30, 1888	900 1,200 1,400	1,031.15
A. F. Maiden	Clerk class D	July 1 to 31, 1887 Sept. 1 to 24, 1887	900	134.50
B. A. Miller	do	One year	900	900.00
G. S. Moore	do	do	900	900.00
S. Morrison	do	do	900	900.00
M. Mussacus	do	do	900	900.00
J. Moxon	do	July 1 to 14, 1887 July 17 to June 30, 1888	900	895.12
W. V. Nance	do	One year	900	900.00
C. L. Neel	do	do	900	900.00
R. M. R. Nelson	do	do	900	900.00
L. A. Norton	do	do	900	900.60
A. S. Peddicord	do	July 1 to Sept. 2, 1887 Sept. 5 to Oct. 16, 1887 Oct. 18 to June 30, 1888	900	892.65
K. R. Ranney	do	One year	900	900.00
M. Riley	do	do	900	900.00
H. M. Sayles	do Clerk class B Clerk class D	July 1 to Nov. 7, 1887 Nov. 8, 1887, to Feb. 8, 1888 Feb. 9 to June 30, 1888	900	854.16
B. Schimelfennig	do	July 1 to Oct. 13, 1887 Oct. 15 to 31, 1887 Nov. 4, 1887, to June 30, 1888	900	887.76
J. H. Seaman	do	July 1 to Nov. 13, 1887 Nov. 26, 1887, to June 30, 1888	900	895.08
L. A. Sheads	do	One year	900	900.00
S. M. Searles	do	do	900	900.00
C. H. Seaton	do	do	900	900.00

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Clerks and other employés of the Post-Office Department, etc.—Continued.

Name.	Office.	Time employed.	Annual salary.	Amount received.
F. A. Smith	Clerk class D	July 1, 1887, to Feb. 28, 1888	$900	$933.78
	Clerk class E	Feb. 29 to June 30, 1888	1,000	
C. Smith	Clerk class D	One year	900	900.00
M. L. Smith	do	July 1 to 17, 1887; Sept. 17 to Oct. 18, 1887; Oct. 20 to Dec. 7, 1887; Dec. 11, 1887, to June 30, 1888.	900	745.06
J. Stuchell	do	One year	900	900.00
J. Tanner	do	do	900	900.00
M. L. Town	do	July 1 to Feb. 12, 1887	900	938.17
	Clerk class E	Feb. 13, 1887, to June 30, 1888	1,000	
T. D. Trapier	Clerk class D	One year	900	900.00
M. Tyssowski	do	do	900	900.00
M. E. Van Dyke	do	do	900	900.00
L. L. Wilson	do	do	900	900.00
J. D. Yelverton		July 1, 1887, to Feb. 15, 1888	900	563.00
C. Hardin	Clerk class D	Aug. 15, 1887, to Feb. 15, 1888	900	902.02
	Clerk class 1	Feb. 16 to June 30, 1888	1,200	
O. H. Briggs	Clerk class D	Sept. 1, 1887, to June 30, 1888	900	748.40
B. F. Barnes	do	Oct. 17, 1887, to June 30, 1888	900	635.88
W. S. Bransom	do	Oct. 14, 1887, to June 30, 1888	900	642.22
L. C. Woodson	do	Dec. 1, 1887, to June 30, 1888	900	525.80
A. L. Gardner	do	Dec. 31, 1887, to June 30, 1888	900	452.45
T. G. Arnold	do	Jan. 3 to June 30, 1888	900	445.10
R. W. Breckous	do	Feb. 8 to June 30, 1888	900	356.00
E. L. Richmond	do	Mar. 7 to June 30, 1888	900	286.81
J. S. Wyckoff	do	May 28 to June 30, 1888	900	98.45
M. H. Smith	do	June 22 to 30, 1880	900	22.25
T. Ross	Chief messenger	One year	840	840.00
K. Carr	Female messenger	do	840	840.00
E. H. Hastie	Clerk class B	July 1, 1887, to Apr. 25, 1888	720	752.61
	Clerk class D	Apr. 28 to June 30, 1888	900	
L. W. R. Horton	do	Sept. 1 to Dec. 15, 1887	720	558.08
		Jan. 5 to June 30, 1888		
J. M. Hunt	do	One year	720	720.00
E. S. Lawton	Clerk class B	July 1 to Nov. 7, 1887	720	836.35
	Clerk class D	Nov. 8, 1887, to June 30, 1888	900	
A. F. Peterson	Clerk class B	July 1 to Oct. 23, 1887	720	712.23
		Oct. 28 to June 30, 1888		
E. L. Van Lew	do	July 1 to 28, 1887	720	54.78
M. K. Bradford	do	Mar. 5 to June 30, 1888	720	233.41
G. E. Williams	do	Mar. 2 to June 30, 1888	720	239.34
J. L. Elliott	do	May 21, 1888, to June 30, 1888	720	61.32
J. F. Alston	Assistant messenger	One year	720	720.00
T. Bannagan	do	July 1, 1887, to Feb. 17, 1888	720	832.80
	Laborer	Feb. 18 to June 30, 1888	660	
B. L. Braselman	Assistant messenger	July 1, 1887, to June 30, 1888	720	458.97
J. H. Bond	do	July 1, 1887, to May 11, 1888	720	621.06
A. P. Degraw	do	One year	720	720.00
R. A. Ellsworth	do	do	720	720.00
D. Hardy	do	do	720	720.00
W. M. Hatch	do	July 1 to 7, 1887	720	673.19
		Aug. 1, 1887, to June 30, 1888		
W. Howard	do	One year	720	720.00
N. Kelly	do	do	720	720.00
G. T. Slyer	do	July 1 to Oct. 13, 1887	720	712.22
		Oct. 18, 1887, to June 30, 1888		
T. J. Smith	do	One year	720	720.00
H. A. Steverson	do	do	720	720.00
A. Sanders	do	do	720	720.00
R. W. Stewart	do	do	720	720.00
J. R. Bell	do	Feb. 18 to June 30, 1888	720	265.04
C. W. Perkins	do	Feb. 16 to June 30, 1888	720	132.25
J. J. Sinnott	do	May 3 to June 30, 1888	720	116.06
R. C. Wooster	do	May 12 to June 30, 1888	720	98.86
T. G. Allen	Watchman	One year	720	720.00
C. Brown		July 1, 1887, to Feb. 21, 1888	720	462.94
W. H. Cook		One year	720	720.00
H. J. Dodge	Watchman	July 1 to 31, 1887	720	95.00
	Clerk Class D	Aug. 1, to 15, 1887	900	
J. B. Floyd	Watchman	One year	720	720.00
J. Frett, jr	do	July 1, 1887, to Apr 5, 1888	720	549.80
J. W. Grice	do	July 1, 1887, to Feb. 1, 1888	720	695.25
	Laborer	Feb. 2 to June 30, 1888	660	
J. D. Hale	Watchman	One year	720	720.00
F. Z. Heebner	do	do	720	720.00
F. Higgins	do	do	720	720.00
R. P. Howe	do	do	720	720.00
R. Hodge	do	do	720	720.00
J. E. Janefer	do	do	720	720.00

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Clerks and other employés of the Post-Office Department, etc.—Continued.

Name.	Office.	Time employed.	Annual salary.	Amount received.
W. Johnson	Watchman	One year	$720	$720.00
G. L. Keach	do	do	720	720.00
J. Knight	do	do	720	720.00
J. B. Lynch	do	do	720	720.00
W. T. McCay	do	do	720	720.00
J. S. McClain	do	July 1 to Oct. 11, 1888	720	201.52
McCord	do	One year	720	720.00
C. Mason	do	July 1, 1887, to March 11, 1888	720	701.72
	Laborer	Mar. 11, 1888, to June 30, 1888	660	
T. H. Quigley	Watchman	One year	720	720.00
J. Huff	do	do	720	720.00
W. Smith	do	do	720	720.00
R. T. Stoops	do	do	720	720.00
S. Stradley	do	do	720	720.00
G. W. Tubman	do	do	720	720.00
R. K. Winning	do	do	720	720.00
J. Wright	do	July 1, 1887, to May 28, 1888	720	654.68
John R. Coffin	do	Dec. 23, 1887, to May 31, 1888	720	318.31
A. P. Ransford	do	Dec. 28, 1887, to May 9, 1888	720	264.93
W. V. Lucas	do	Feb. 2, 1888, to June 30, 1888	720	296.68
J. A. Brown	do	Feb. 22, 1888, to June 30, 1888	720	257.12
W. L. Walters	do	Mar. 12, 1888, to June 30, 1888	720	219.56
J. H. Mattingly	do	Apr. 17, 1888, to June 30, 1888	720	148.39
R. R. McNeil	do	Apr. 6 to 16, 1888	720	21.76
F. P. Bennett	do	May 29, 1888, to June 30, 1888	720	65.23
P. McDonald	do	June 12 to 30, 1888	720	37.58
F. M. Schell	do	June 26 to 30, 1888	720	9.89
R. A. Fennell	Elevator conductor	One year	720	720.00
W. E. Stevenson	do	do	720	720.00
A. Dailey	Fireman	July 1, 1887, to May 31, 1888	720	660.70
G. A. Henderson	do	July 1 to Sept. 5, 1887	720	130.98
D. Dotson	do	One year	720	720.00
J. H. Lucas	do	do	720	720.00
R. A. Saxton	do	Sept. 6, 1887, to June 30, 1888	720	588.91
J. P. Albro	do	June 1 to 30, 1888	720	59.30
G. W. Larner	Assistant map mounter	One year	720	720.00
B. S. Baldwin	Laborer	July 1, 1887, to June 7, 1888	660	675.16
	Clerk class D	June 8 to 30, 1888	900	
C. M. Blount	Laborer	One year	660	660.00
G. H. Bartlett	do	do	660	660.00
R. T. Branford	do	July 1, 1887, to May 27, 1888	660	598.35
J. W. Branson	do	July 1, 1887, to Jan. 21, 1888	660	368.08
R. S. Camper	do	One year	660	660.00
D. Clark	do	do	660	660.00
J. C. Clausen	do	do	660	660.00
J. A. Crowner	do	July 1, 1887, to Mar. 10, 1888	660	456.93
B. Coleman	do	One year	660	660.00
T. C. Evarts	do	do	660	660.00
J. Ellis	do	do	660	660.00
P. J. Finnigan	do	July 1, 1887, to Apr. 10, 1888	660	645.49
		Apr. 19 to June 30, 1888	900	
J. E. Freeman	do	One year	660	660.00
J. E. Gibson	do	do	660	660.00
S. E. Gittings	do	do	660	660.00
J. H. Gravenstine	do	do	660	660.00
A. Graves	do	do	660	660.00
W. Hansborough	do	do	660	660.00
J. W. Hamilton	do	do	660	660.00
J. Hayden	do	do	660	660.00
W. A. Henderson, jr	do	do	660	660.00
W. B. Hester	do	July 1, 1887, to Feb. 8, 1888	660	754.22
	Clerk class D	Feb. 9 to June 30, 1888	900	
P. Hughes	Laborer	One year	660	660.00
H. Jarvis	do	do	660	660.00
S. N. Keenan	do	do	660	660.00
W. H. Kreppe	do	July 1, 1887, to Feb. 17, 1888	660	414.02
G. McCauley	do	One year	660	660.00
M. McNamara	do	do	660	660.00
C. M. McKinney	do	do	660	660.00
W. H. Meitzler	do	do	660	660.00
B. Merryweather	do	July 1, 1887, to Mar. 26, 1888	660	485.94
W. H. Mobley	do	July 1 to Dec. 14, 1887	660	299.51
J. Nyman	do	One year	660	660.00
W. T. Pickelheimer	do	do	660	660.00
N. A. Reid	do	do	660	660.00
J. Ross	do	do	660	660.00
H. Schaub	do	do	660	660.00
J. Shaw	do	July 1, 1887, to May 15, 1888	660	576.60
A. H. Sharber	do	July 1, 1887, to June 31, 1888	660	386.20
C. Simon	do	One year	660	660.00

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Clerks and other employés of the Post-Office Department, etc.—Continued.

Name.	Office.	Time employed.	Annual salary.	Amount received.
J. N. Smallwood	Laborer	July 1, 1887, to May 20, 1888	$660	$585.00
B. R. Sydnor	do	One year	660	660.00
J. Thomas	do	do	660	660.00
P. L. W. Thornton	do	do	660	660.00
W. S. Trice	do	do	660	660.00
C. D. Vining	do	do	660	660.00
J. Walker	do	do	660	660.00
H. A. Wallace	do	do	660	660.00
A. J. M. Smith	do	Dec. 22, 1887, to June 30, 1888	660	346.14
J. Cruso	do	Jan. 23, 1888, to June 30, 1888	660	290.12
R. G. Banks	do	Feb. 10, 1888, to Apr. 18, 1888	660	125.10
W. E. Reed	do	Mar. 27, 1888, to June 30, 1888	660	174.07
W. F. De Saussure	do	Apr. 11 to 18, 1888	660	14.50
J. C. Lutz	do	Apr. 2, 1888, to June 30, 1888	660	163.18
A. Wrenn	do	Apr. 20, 1888, to June 30, 1888	660	128.57
A. T. Russell	do	May 28, 1888, to June 30, 1888	660	61.60
R. L. Smallwood	do	May 25, 1888, to June 30, 1888	660	67.09
W. P. Stovall	do	May 17, 1888, to June 30, 1888	660	81.00
M. L. Birchett	do	June 8 to 30, 1888	660	41.71
L. A. Bailey	Female laborer	One year	480	480.00
C. Braxton	do	July 1, 1887, to Apr. 2, 1888	480	421.20
	Charwoman	April 3 to June 30, 1888	240	
J. W. Coleman	Female laborer	One year	480	477.36
E. R. Clark	do	do	480	480.00
M. A. Stewart	do	do	480	484.00
S. A. Jurix	do	April 7 to June 30, 1888	480	112.05
R. G. Allen	Charwoman	One year		240.00
A. Byas		do		240.00
S. De Lantee		July 1, 1887, to Mar. 31, 1888		180.00
E. Hunter		July 1, 1887, to Apr. 30, 1888		120.00
M. Julius		One year		240.00
C. Lacoppidan		do		240.00
M. B. Lewis		do		240.00
A. McNeal		do		240.00
L. D. Richards		do		240.00
C. M. Saffell		do		240.00
J. H. Smothers		do		240.00
M. Underwood		do		240.00
M. E. West	Charwoman	do	240	240.00
N. Alexander	do	do		240.00
C. Avington	do	July 1, 1887, to May 12, 1888		207.71
J. Buchanan	do	One year		240.00
S. Burgess	do	do		240.00
M. Green	do	July 1, 1887, to April 30, 1888		180.00
C. B. Mack	do	do		240.00
S. Richardson	do	do		240.00
H. Thornton	do	July 1, 1887, to May 4, 1888		202.44
K. Ware	do	do		202.44
E. E. Bruner	do	May 1 to June 30, 1888		40.20
M. E. Emery	do	May 7 to June 30, 1888		36.28
M. J. Jackson	do	May 1 to June 30, 1888		40.20
A. Lehman	do	May 13 to June 30, 1888		32.23
M. C. Simmons	do	May 7 to June 30, 1888		36.28
T. Q. Munce	Acting chief of stamp division	Jan. 1 to Feb. 28, 1888	2,500	65.20
	In addition to his salary		1,400	

Total amount expended 703,155.34
Balance unexpended 8,384.66

Amount of appropriation 711,540.00

Contracts.—Division of post-office supplies for the fiscal year ending June 30, 1888.

Date.	Item No.	Name of contractor, and articles contracted for.	Price.
1887.			
July 2	.....	E. Morrison, Washington, D. C.:	
	1	Foolscap, 16 pounds to ream ..... per ream	$1.90
	2	Legal cap, 16 pounds to ream ..... do	1.90
	3	Quarto post, bond ..... do	1.75
	50	Pen-holders, assorted ..... per gross	.65
	52	Pen-holders, wood and rubber ..... per dozen	.30
	61	Writing fluid, quarts ..... do	2.75
	62	Ink, black, quarts ..... do	2.15
	84	Semi-carbon paper ..... per sheet	.0[illegible]

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Contracts.—Division of post-office supplies for the fiscal year, etc.—Continued.

Date.	Item No.	Name of contractor, and articles contracted for.	Price.
1887.			
June 22	.....	Bulkley, Raiguel & Co., Philadelphia, Pa.:	
	4	Quarto post, P, 12 pounds to ream ..... per ream	$1.31
	82	Type-writer paper, cap size ..... do	.80
	83	Type-writer paper, letter size ..... do	.73
	150	Facing-slip paper, 20 by 29 ..... do	1.53
21	.....	James R. Michael, New York, N. Y.:	
	5	Quarto post, P, 14 pounds to ream ..... do	1.43
	7	Packet note, P, 7 pounds to ream ..... do	.69
	8	Folio post, P, 28 pounds to ream ..... do	2.94
	12	Card blotter, 100 pounds to ream ..... do	8.47
	131	Pins, in half-pound boxes ..... per pound	.33
	156	Cotton twine, 675 yards to pound ..... do	.1275
21	.....	W. J. C. Dulany & Co., Baltimore, Md.:	
	6	Note, commercial ..... per ream	1.35
	13	Bond paper, white, 19 by 25 ..... per sheet	.0195
	15	Scratch-blocks, 100 leaves ..... per dozen	.38
	35	Envelopes, baronial ..... per M	2.65
	40	Rubber bands ..... per gross	.45
	41	Rubber bands ..... do	.105
	71	Ink-stands, round, glass ..... per dozen	1.37
	72	Ink-stands, square, glass ..... do	5.25
	114	Agate stylus ..... do	1.50
	115	Thumb-tacks, German silver ..... do	.1075
30	10	Platner & Porter Manufacturing Company, Unionville, Conn.: Electric-pen paper, cap size ..... per ream	.47
28	11	A. G. Elliott & Co., Philadelphia, Pa.: Book paper, 500 sheets to ream, per ream	1.25
July 25	.....	E. E. Kider, Washington, D. C.:	
	14	Manilla card-board, 22 by 28 ..... per sheet	.0575
	18	Card-board, unglazed, 22 by 28 ..... do	.04
	43	Bevel erasers, 20 pieces to pound ..... per pound	.55
	73	Sponge cups, thick glass ..... per dozen	.65
	75	Steel erasers ..... do	2.60
	120	Paper weights, metal ..... do	.66
	121	Pen racks ..... do	.38
June 20	.....	Wm. A. Wheeler, jr., New York, N. Y.:	
	16	Slide labels, $\frac{1}{2}$ by $3\frac{3}{4}$ ..... per M	.495
	78	Rulers, india-rubber ..... per dozen	1.80
	79	Rulers, box-wood ..... do	3.00
	110	Blotting-pads, hand ..... do	3.30
	113	Files, similar to Shipman's ..... do	6.50
	123	Red tape, spools, No. 21 ..... do	2.27
24	.....	The White, Corbin & Co., Rockville, Conn.:	
	26	Envelopes, white, $8\frac{3}{8}$ by $3\frac{5}{8}$ ..... per M*	1.40
	27	Envelopes, white, $8\frac{7}{8}$ by $3\frac{7}{8}$ ..... do	1.55
	28	Envelopes, white, $10\frac{1}{16}$ by $4\frac{1}{8}$ ..... do	1.85
	29	Envelopes, white, $3\frac{1}{2}$ by $6\frac{1}{16}$ ..... do	.97
	30	Envelopes, white, $5\frac{1}{8}$ by $3\frac{1}{4}$ ..... do	.80
	31	Envelopes, white, $9\frac{5}{8}$ by 4 ..... do	1.68
	32	Envelopes, white, $10\frac{1}{4}$ by $4\frac{3}{4}$ ..... do	2.25
	33	Envelopes, white, 11 by 5 ..... do	2.40
July 25	34	D. W. Glass & Co., Baltimore, Md.: Envelopes, bond paper, 3 by $5\frac{1}{2}$ ... do	2.00
Aug. 15	.....	Melville Lindsay, Washington, D. C.:	
	42	Rubber bands in $\frac{1}{2}$ pound boxes ..... per pound	1.16
	51	Pen-holders, gutta-percha ..... per dozen	.703
June 29	.....	Thos. G. Hood, Philadelphia, Pa.:	
	44	Combined pencils and ink-erasers in wooden handle ..... per dozen	1.1272
	55	Automatic pencils, colored ..... do	1.4227
	56	Leads for automatic pencils, colored, 6 in box ..... per box	.0791
	57	Automatic pencils, indelible ..... per dozen	1.4223
	58	Leads for automatic pencils, indelible, 3 in box ..... per box	.0949
	76	Office shears ..... per dozen	4.7571
	124	Seal papers, gilt, 100 in box ..... dozen boxes	.2255
	130	Pins, in pyramids ..... per dozen	.5457
	136	Shipping tags ..... per M	.4773
20	.....	Wm. Ballantyne & Son, Washington, D. C.:	
	46	Pens ..... per gross	.45
July 9	63	Ink, carmine, copying, pints ..... per dozen	8.73
	64	Ink, carmine, not copying, pints ..... do	2.99
	65	Ink, carmine, not copying, 4-ounce bottles ..... do	1.39
June 20	111	Copying pads ..... do	.82 .87 .92
	116	Paper fasteners, round heads ..... per M	2.44
	117	Paper fasteners, novelty ..... do	.175
	125	Silk taste, hanks ..... per dozen hanks	.46
	132	Sponge, for sponge cups ..... per pound	.75
July 12	.....	Detre & Blackburn, Philadelphia, Pa.:	
	53	Pencils, black ..... per dozen	.1479
	54	Pencils, colored ..... do	.319
	128	Sealing wax, 4 sticks to pound ..... per pound	.192

*Contract also calls for these envelopes printed, at 20 cents per M extra.

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Contracts.—Division of post-office supplies for the fiscal year, etc.—Continued.

Date.	Item No.	Name of contractor, and articles contracted for.	Price.
1887.			
June 22	.....	R. A. Robbins, New York, N. Y.:	
	59	Pencils, colored, unfinished wood ..... per dozen..	$0.16
	154	Flax twine, equal to No. 24 B ..... per pound..	.17
July 2	.....	R. C. Ogden, Philadelphia, Pa.:	
	60	Ink, copying, quarts ..... per dozen..	2.65
	74	Paper weights, glass, assorted ..... do....	1.83
	102	Memorandum books, 100 leaves ..... do....	2.08
	133	Gum-arabic, sorts ..... per pound..	.385
June 24	.....	The R. B. Dovell's Son Manufacturing Company, Newark, N. J.:	
	66	Mucilage, quarts ..... per dozen..	3.00
	67	Blue mucilage ..... per gallon..	1.25
July 8	70	W. A. Davis, Boston, Mass.: Mucilage stands, with brush ..... per dozen..	1.25
Sept. 29	81	W. H. Porter, Washington, D. C.: Indelible copyable ribbons for typewriter, each	1.04
July 5	.....	J. Baumgarten, Washington, D. C.:	
	85	Rubber dating stamps, with type for months, days, and years ..... each..	.75
	88	Rubber stamps 1, 2, and 3 lines ..... do....	.07
	91	Self-inking dating stamps ..... do....	1.22
	92	Pads for rubber stamps, red and purple ..... do....	.235
June 29	.....	H. Baumgarten, Washington, D. C.:	
	89	Rubber hand-stamps, 4 and 5 lines ..... do....	.10
	90	Rubber hand-stamps, square or circular, bordered ..... do....	.20
	93	Special stamp, self-inking dater ..... do....	1.20
	134	Rubber-stamp ink, pints ..... per pint..	.60
29	.....	J. H. Mann, Philadelphia, Pa.:	
	94	Press copy-books, 15 by 18, 500 pages ..... per dozen..	26.44
	95	Press copy-books, 10 by 12, 600 pages ..... do....	11.40
	96	Press copy-books, 10 by 12, 1,000 pages ..... do....	16.44
	97	Press copy-books, 12 by 18, 500 pages ..... do....	22.80
	98	Press copy-books, 16 by 25, 500 pages ..... do....	33.00
	99	Press copy-books, 16 by 36, 500 pages ..... do....	51.00
	100	Press copy-books, 11½ by 14½, 1,200 pages ..... do....	31.00
27	.....	S. T. Smith, New York, N. Y.:	
	103	Stenographer's note-books ..... do....	.75
	135	Carbon paper ..... per sheet..	.005
July 25	.....	J. B. Adams, Washington, D. C.:	
	112	Copying brushes, 3½ inches wide ..... per dozen..	2.35
	118	Paste-board clips ..... do....	2.30
	119	Arm rests, mahogany ..... do....	3.50
June 25	122	J. C. Parker, Washington, D. C.: Twine-pots ..... do....	3.25
	151	The Judd Paper Company, Holyoke, Mass.: Wrapping-paper, 20 by 24, per ream	1.32
23	152	The West Jersey Paper Company, Camden, N. J.: Wrapping-paper, 26 by 40 ..... per ream..	3.70
30	155	The Wilmington Mills Manufacturing Company, Wilmington, Del.: Jute twine, 400 yards to pound ..... per pound..	.07445
July 8	158	John Early, New York, N. Y.: Jute twine, 80 yards to pound ..... per pound..	.0848
June 22	.....	Fairbanks & Co., New York, N. Y.:	
	159	Letter balances, 8 ounces ..... each..	2.65
	160	Letter balances, 4 pounds ..... do....	1.59
	161	Grocer's scales, 62 pounds ..... do....	2.39
	162	Platform and beam scales, 240 pounds ..... do....	2.79
	163	Portable platform scales, 600 pounds ..... do....	6.99
July 11	.....	B. Chambers, Lodge, Va.:	
	165	Stamp A ..... do....	7.50
		Extra type ..... do....	.05
	166	Stamp B ..... do....	2.70
		Extra type ..... do....	.015
	167	Stamp C ..... do....	.89
		With hours and half hours ..... do....	.99
		Extra type ..... do....	.015
	168	Stamp D ..... do....	.93
		Extra type ..... do....	.015
	169	Stamp E ..... do....	.58
		Extra type ..... do....	.005
	170	Stamp F ..... do....	.84
		Extra type ..... do....	.015
	171	Stamp G ..... do....	.22
	172	Stamp H ..... do....	.35
	173	Stamp I ..... do....	.03
	174	Stamp J ..... do....	.58
16	.....	Wm. Muirhead, Washington, D. C.:	
	175	Stamp K ..... do....	.75
6	.....	E. J. Brooks & Co., New York, N. Y.:	
	181	Cotton ribbons for dating stamps ..... do....	.06625
7	.....	Robt. L. Woods, New York, N. Y.:	
	185	Canceling ink ..... per pound..	.30
5	.....	The Chicago Ink Pad Company, Chicago, Ill.:	
	187	Stamping pads ..... each..	.33

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List of contracts entered into by the Postmaster-General in the expenditure of the funds for contingent expenses, Post-Office Department Building, fiscal year ending June 30, 1888.

Name of contractor.	Where goods are to be delivered.	Articles contracted for.	Prices.
Thomas A. Brown	Post-Office Department Building.	Painting walls and ceilings, per square yard.	$0.14
Do	do	Painting door-frames, each	.58
Do	do	Painting windows, each	.96
Do	do	Painting shutters, per set	1.10
Do	do	Graining and varnishing doors, each	.70
Henry A. Clarke & Son	do	White-ash coal, per ton	5.50
Do	do	Split coal, per ton	8.00
Do	do	Cumberland coal, per ton	4.00
Do	do	Hickory wood, per cord	8.50
Do	do	Pine wood, per cord	5.40
Independent Ice Company	do	Ice, per 100 pounds	.34
Petersen & Childs	do	Carpets, per yard	1.07½
H. O. Towles	do	Continental office chairs	4.50
Do	do	Spring swivel chairs	4.08
M. W. Beveridge	do	Feather dusters, per dozen	5.00
Do	do	Double dust brushes	6.90
M. & P. Metzger	do	Glycerine soap, per box	3.61
Do	do	Kitchen crystal, per pound	.07
Do	do	Carbolic laundry, per pound	.10
Do	do	Matches, per gross	1.49
Do	do	Waste baskets, No. 1, per dozen	4.38
Do	do	Waste baskets, No. 2, per dozen	4.98
E. G. Wheeler	do	Corn brooms, per dozen	$2.59
Do	do	Whisk brooms, per dozen	1.79
Do	do	Desk baskets, per dozen	4.93
John C. Parker	do	Closet paper, 100 rolls	9.44
Robert C. Hewett	do	White oats, per bushel	.44
Do	do	Baled hay, per ton	17.00
Do	do	Baled straw, per ton	17.00
Do	do	Corn meal, per 100 pounds	1.25
Do	do	Bean meal per 100 pounds	1.00
John Wanamaker	Topographer's office	Cotton cloth, per yard	.09 3/16
Do	do	do	.18½
A. Horn & Co	do	Post-route maps, printed bi-monthly.	14,500.00
R. R. Donnelley & Sons		Annual Postal Guide	.12
Do		Monthly Postal Guide, per copy	.01
Chesapeake and Potomac Telephone Company.	Post-Office Department Building.	Telephones, per annum	657.00
A. G. Elliot & Co	do	Waste-paper, per 100 pounds	1.00

Sales of waste material and old material from the Post-Office Department for the fiscal year of 1888.

Date.	To whom sold.	Article.	Amount.
1887.			
Aug. 31	A. G. Elliot & Co	Waste paper	$204.40
Sept. 21	do	do	256.17
Aug. 8	M. A Turner	Packing boxes	1.50
Oct. 1	E. B. Kilby	do	4.50
4	Walter B. Williams & Co	Carpets, etc	234.67
17	A. G. Elliot & Co	Waste paper	354.54
Nov. 8	do	do	259.14
18	do	do	247.26
26	do	do	77.08
Dec. 16	E. B. Kilby	Packing boxes	4.10
1888.			
Jan. 14	do	do	8.75
2	Walter B. Williams & Co	Carpets, etc	102.74
2	A. G. Elliot & Co	Waste paper	199.19
April 6	do	do	197.98
4	do	do	276.83
4	do	do	197.92
4	E. B. Kilby	Packing boxes	3.00
26	Walter B. Williams & Co	Carpets, etc	76.56
June 7	A. G. Elliot & Co	Waste paper	346.43
7	do	do	440.08
7	do	do	231.47
18	Walter B. Williams & Co	Carpets, etc	60.57
May 1	E. B. Kilby	Packing boxes	3.03
June 1	do	do	4.88
July 20	A. G. Elliot & Co	Waste paper	471.01
	Total		4,263.80

Amount derived from sales of Postal Laws and Regulations for the fiscal year ending June 30, 1888, 29 copies, at 30 cents per copy, $8.70.

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Financial statement for fiscal year ended June 30, 1888.

Amount collected during the year from late postmasters	$125,932.98	
Amount charged to suspense	8,042.69	
Amount charged to bad and compromise debts	4,362.17	
		$138,337.84
Amount paid during the year to late postmasters	166,847.24	
Amount credited to suspense	12,092.54	
Amount credited to bad and compromise debts	984.70	
		179,924.48
Amount remaining due postmasters becoming late during the fiscal year ended June 30, 1888		49,064.54

REVENUE.

1. Ordinary postal revenue	51,896,858.96
2. Receipts from money-order business	798,317.83
Gross revenue	52,695,176.79

EXPENDITURES AND LIABILITIES.

Expenditures:		
Amount expended to September 30, 1888, on account of the year ending June 30, 1888		55,795,357.84
Liabilities:		
Amount of indebtedness for various objects certified to Auditor and not yet reported for payment (partly estimated)	$375,000.00	
Estimated amount of indebtedness not yet reported to Auditor (railroad service)	404,830.25	
Estimated amount due for transportation on Pacific railroads, for which no appropriation was made	307,215.75	
Estimated amount of indebtedness incurred, for which appropriation will be asked of Congress	3,000.00	
		1,090,046.00
Total actual and estimated expenditures for the service of the year		56,885,403.84
Estimated amount of deficiency of revenue to be supplied out of the general Treasury on account of the service of the year		4,190,227.05

COST OF POSTAL SERVICE.

Amount of actual and estimated expenditures, as shown above	56,885,403.8
Amount certified to the Secretary of the Treasury by the Auditor for transportation of the mails on the Pacific railroads, and by law not charged to the appropriation for the postal service	1,240,600.83
Total estimated cost of the postal service for the year	58,126,004.67
Deduct amount of gross revenue, as shown above	52,695,176.79
Leaves excess of estimated cost of service over amount of revenue	5,430,827.88

In addition to the $55,795,357.84 expended as above for service of the year, the sum of $469,044.60 was paid on account of previous years; making the total disbursement during the year $56,264,402.44. Of the disbursements on account of previous years, $206.66 was for a claim under a special act of Congress; $12,020.34 was for 1886; $88,657.20 was for compensation to postmasters re-adjusted under the act of March 3, 1883; and $368,160.40 was for 1887.

STATEMENT OF ALL CONTRACTS MADE FOR FURNISHING MAIL-BAGS, MAIL-CATCHERS LABEL-CASES, USE OF PATENTS, AND MAIL LOCKS AND KEYS DURING THE FISCAL YEAR ENDING JUNE 30, 1888.

Articles contracted for.	Name of contractor.	Residence.	Term of contract.	Price.
Mail-bag label-cases (iron)	The Wm. Lang Company.	Brooklyn, N. Y	One year from Feb. 1, 1888.	$0.0435
Mail-bag label-cases (brass)	do	do	do	.120
Mail-bag catchers	Taylor & Boggis Foundry Company.	Cleveland, Ohio	One year from July 1, 1888.	3.00
Brackets for same	do	do	do	.15
Mail-bag cord-fastener and label holder.	The Smith & Egge Manufacturing Company.	Bridgeport, Conn	One year from Feb. 1, 1888.	.072
Street letter-box locks (outside).	do	do	From May 26, 1888 (indefinitely).	.50
Street letter-box locks (repaired).	do	do	do	.30
Iron locks (repaired)	do	do	do	.33
Iron mail-locks	do	do	Four years from Sept. 1, 1888.	.45
Street letter-box locks (inside).	do	do	do	.80
Handles for mail-bag catchers.	Taylor & Boggis Foundry Company.	Cleveland, Ohio	One year from July 1, 1888.	.20
Springs for mail-bag catchers	do	do	do	.03

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United States postal agencies in foreign countries in account with the Post-Office Department for the fiscal year ended June 30, 1888.

Dr.		Cr.	
Shanghai agency	$1,830.40	By receipts at Shanghai agency, for box rents	$296.00
Expenses of Panama agency	856.44	By receipts at Shanghai agency, by sale of postage-stamps	2,550.00
Excess of revenue over expenditure	159.16		
	2,846.00		2,846.00

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. DOC. No. 24.

LIBRARY OF CONGRESS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

An estimate from the Librarian of Congress of appropriation for the service of the Library for the fiscal year 1890.

DECEMBER 13, 1888.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
December 11, 1888.

SIR: I have the honor to transmit herewith, for the consideration of Congress, an estimate of appropriation submitted by the Librarian of Congress for the service of the Library of Congress for the fiscal year ending June 30, 1890, which was received too late to be included in the Book of Estimates.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER, HOUSE OF REPRESENTATIVES.

LIBRARY OF CONGRESS,
Washington, December 6, 1888.

SIR: The inclosed estimates of appropriations required for the service of the Library of Congress for fiscal year 1890 were sent to your Department in November, too late to be included in the printed volume of estimates then in press.

Learning from the chairman of the Committee on Appropriations that the proper course for having the estimates referred to that committee is through the Secretary of the Treasury, I herewith inclose the same for transmittal.

Very respectfully,

A. R. SPOFFORD,
Librarian of Congress.

Hon. C. S. FAIRCHILD,
Secretary of the Treasury.

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Estimates of appropriations required for the service of the fiscal year ending June 30, 189 by the Library of Congress.

Detailed objects of expenditure, and explanations.	Estimated amount which will be required for each detailed object of expenditure.	Total amount to be appropriated under each head of appropriation.	Amount appropriated for the current fiscal year ending June 30, 1889.
Salaries, Library of Congress:			
Compensation of Librarian (R. S., p. 16, secs. 90, 91; July 11, 1888, vol. 25, p. 262)	$4,000		
Two assistant librarians, at $2,500 each (same act)	5,000		
Two assistant librarians, at $1,800 each (same act)	3,600		
Two assistant librarians, at $1,600 each (same act)	3,200		
Two assistant librarians, at $1,440 each (same act)	2,880		
Eight assistant librarians, at $1,400 each (same act)	11,200		
Seven assistant librarians, at $1,200 each * (same act)	8,400		
One assistant librarian, at $960 * (same act)	960		
Two assistant librarians, at $720* each (same act)	1,440		
		$40,680	$39,00
Increase of Library of Congress:			
Purchase of books † (July 11, 1888, vol. 25, p. 262, sec. 1)	6,000		
Purchase of law books † (same act)	2,000		
Purchase of books of reference for the Supreme Court (same act)	1,500		
Purchase of files of periodicals and newspapers (same act)	2,500		
Expenses of exchanging public documents (same act)	1,500		
		13,500	11,00
Contingent expenses, Library of Congress:			
Contingent expenses of Library (July 11, 1888, vol. 25, p. 262, sec. 1)	1,000		
Expenses of the copyright business (same act)	500		
		1,500	1,50
Catalogue of Library of Congress:			
To enable the Librarian of Congress to continue the work upon the catalogue of the Congressional Library ‡ (October 2, 1888, vol. 25, p. 547, sec. 1)	.....	10,000	5,00
Printing and binding, Library of Congress:			
Printing and binding copyright records and blanks, binding of books and periodicals for the Library of Congress, and printing and binding catalogue (October 2, 1888, vol. 25, p. 548, sec. 1)	.....	15,000	15,00
		80,680	71,50

* One additional assistant at $1,200 rendered necessary by the great increase of the copyright business; and increase of compensation of $240 and $120 each of three assistants in long service and under paid.

† Increase of $2,000 for purchase of books, and $500 for law books, required to keep the Library up to the requirements of Congress for the latest issues of the press in all fields of information.

‡ In order that the new printed catalogue may proceed to completion as rapidly as possible, not less than the specified amount should be appropriated for the year.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 25.

HISTORICAL REGISTER OF THE DIPLOMATIC AND CONSULAR SERVICE.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

An estimate from the Secretary of State of appropriation for the purchase of the Historical Register of the Diplomatic and Consular Service prepared by George Bartle.

DECEMBER 13, 1888.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
December 11, 1888.

SIR: I have the honor to transmit herewith, for the consideration of Congress, copy of a communication from the Secretary of State, of the 27th ultimo, submitting an estimate for an appropriation of $1,500 for the purchase of the manuscript of a Historical Register of the Diplomatic and Consular Service prepared by Mr. George Bartle.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER HOUSE OF REPRESENTATIVES.

DEPARTMENT OF STATE,
Washington, November 27, 1888.

SIR: I have the honor to request that you will cause to be submitted to Congress, at its next session, a request for an appropriation to enable the Secretary of State to purchase from George Bartle, clerk of commissions and pardons in the Department of State, the manuscript prepared by him of a historical register, containing the names of all diplomatic and consular officers, as well as all other officers commissioned in the Department of State from 1789 to date, with dates of commissions, whence appointed, etc.

The amount of appropriation needed is $1,500.

I have the honor to be, sir, your obedient servant,

T. F. BAYARD.

Hon. C. S. FAIRCHILD,
Secretary of the Treasury.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 26.

LIGHTING STATUE OF LIBERTY, NEW YORK HARBOR.

LETTER

FROM

THE SECRETARY OF THE TREASURY

TRANSMITTING

An estimate from the Light-House Board of an additional appropriation for lighting the Statue of Liberty, New York Harbor.

DECEMBER 13, 1888.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
December 11, 1888.

SIR: I have the honor to transmit herewith, for the consideration of Congress, copy of a letter from the Light-House Board, of the 6th instant, submitting an estimate for an additional appropriation of $5,250 for lighting the Statue of Liberty, New York Harbor.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER HOUSE OF REPRESENTATIVES.

TREASURY DEPARTMENT,
OFFICE OF THE LIGHT-HOUSE BOARD,
Washington, December 6, 1888.

SIR: The Light-House Board has the honor to state that the original estimate for establishing the new lighting plant at the Statue of Liberty light-station, Bedloe's Island, New York Harbor, amounted to $26,000, but that the amount of the appropriation made by the act approved March 3, 1887, was only $19,500.

According to the wording of the act making this appropriation the greater portion of the amount is available only for certain portions of plant, for each of which the sum appropriated is specified.

The act was framed to conform to the details of the original estimate made. The plant contemplated in making that estimate was at the time in many respects novel in character, and its cost could not be accurately calculated; and it has been found that some of the items included will not be necessary, in some there will be a surplus, and in

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others there will be a deficiency of funds, and that to properly complete the plant and duplicate such parts of the apparatus as will be necessary in order to provide against accidents and all repairs to be made, an additional appropriation will be required, though the total cost of the work will be considerably within the first estimate.

The additional funds required are for the following purposes:

One additional boiler and accessories	$1,500.00
One additional engine and accessories	1,250.00
Dynamos, wiring, lamps, poles, and all fixtures, etc., for incandescent light plant complete	2,500.00
Total	5,250.00

Request is therefore made that Congress be asked to make this additional appropriation, and that the balances now on hand from the first appropriation be made available for the general purpose of completing the plant, as it is impossible to anticipate closely the amounts of the different items of expenditures which will arise in carrying out work of this character, and recommendation is made that Congress be asked to include in the proper appropriation bill the following item, namely:

For completing the plant for lighting the Statue of Liberty on Bedloe's Island, New York Harbor, $5,250: *Provided*, That all balances of funds appropriated by the act approved March 3, 1887, for lighting the Statue of Liberty in New York Harbor, which may remain unexpended, be and hereby are made available for completing the plant for lighting the statue.

Respectfully, yours,

S. C. ROWAN,
Vice-Admiral U. S. Navy, Chairman.

The SECRETARY OF THE TREASURY.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. Doc. No. 27.

ELECTRIC LIGHT AT THE UNITED STATES MARINE HOSPITAL, NEW ORLEANS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

SUBMITTING

An estimate of an appropriation for the establishment of an electric-light plant at the United States Marine Hospital at New Orleans, La.

DECEMBER 13, 1888.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
December 11, 1888.

SIR: I have the honor to request that an appropriation of $3,000, or so much thereof as may be necessary, be made for the establishment of an electric-light plant for the United States Marine Hospital at New Orleans, La. This appropriation is necessary for the reason that the hospital is not supplied with gas, and the only method of lighting at present available is by kerosene lamps.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER, HOUSE OF REPRESENTATIVES.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. DOC. No. 28.

SURVEY OF HISTORIC GROUNDS.

LETTER

FROM

THE SECRETARY OF WAR,

TRANSMITTING

Reports submitted by the Chief of Engineers of the results of an examination of historic grounds, locations, and military works in the Maumee Valley, with an estimate of the probable cost of their purchase by the United States.

DECEMBER 13, 1888.—Referred to the Committee on Military Affairs and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 12, 1888.

The Secretary of War has the honor to transmit to Congress a report of the Chief of Engineers, dated November 21, 1888, together with a report of the 14th ultimo and accompanying maps from Col. O. M. Poe, Corps of Engineers, embracing the results of an examination and inspection of certain historic grounds, locations, and military works in the Maumee Valley and an estimate of the probable cost of the purchase and improvement of these grounds, works, and burial places, the same being transmitted in compliance with the provisions of the act of Congress approved May 24, 1888.

WILLIAM C. ENDICOTT,
Secretary of War.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

UNITED STATES ENGINEER OFFICE,
Detroit, Mich., November 14, 1888.

SIR: By act of Congress approved May 24, 1888, it was enacted—

That the Secretary of War be, and is hereby, authorized and directed to cause to be made, by an officer of the Engineer Corps, in co-operation with the Maumee Valley Monumental Association, an examination and inspection of each of the following-named historic grounds, locations, and military works, to wit:

The burial-place on Put-in-Bay Island of the sailors of the Navy in the war of 1812.

Fort Industry, at the mouth of Swan Creek, on the Maumee River.

Fort Miami, on the north and west side of the Maumee River, 7 miles above Fort Industry.

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Fort Meigs, and the burial grounds of the soldiers of the war of 1812, near the same, on the south and east bank of the Maumee River, 10 miles above the mouth of Swan Creek.

A suitable portion of the battle-field of Fallen Timber, on the north and west bank of the Maumee River, 4 miles above Fort Meigs, where Anthony Wayne defeated the allied Indian nations under Turkey Foot, August 20, 1794.

Fort Defiance, at the confluence of the Auglaize and Maumee Rivers, erected by General Wayne in August, 1794.

Fort Wayne, at Fort Wayne, Ind., at the confluence of the Saint Joe and Saint Mary's Rivers, which was erected by General Wayne in October, 1794.

And he shall cause to be made a survey and full report to Congress of the location, situation, and condition of the same, and the amount of grounds necessary for the protection and improvement of the aforesaid works, forts, battle-fields, and burial-places in and near the same, as well as the probable cost thereof; and the said report shall be accompanied with the necessary maps and drawings.

SEC. 2. That the sum of $150 is appropriated, out of any money in the Treasury not otherwise appropriated, for the expense of the examination and inspection provided for in this act.

By letter dated Headquarters Corps of Engineers, U. S. Army, June 25, 1888, I was designated to take charge of the contemplated survey, and was instructed to confer with General John O. Lee, of Toledo, Ohio, for any information needed.

After sufficient correspondence with General Lee, I prepared and submitted to the Chief of Engineers a project for the prosecution of the work, which was duly approved. The amount of the appropriation was so small that, in order to produce results of any value, it was imperative that the strictest economy should be observed, and that much of the work should be done by me personally. It was not practicable to hire and send trained topographers to the several localities, as the amount of funds available would not suffice to pay the resulting expenses. Accordingly I visited each point in person, and by employing local surveyors saved the cost of transportation.

The maps herewith transmitted, six in number, embody the results obtained, and, as prescribed by the act, show the location, situation, and present condition of such military works as have not been obliterated, together with the historic grounds named and the amount of grounds necessary for their proper protection and improvement. They are:

(1) Map to illustrate the historic grounds of the Maumee Valley and vicinity.
(2) Map showing the present condition of Fort Miami, Ohio.
(3) Map showing the present condition of Fort Meigs, Ohio.
(4) Map showing the location and present condition of a portion of the battle-field of Fallen Timbers, Ohio.
(5) Map showing the present condition of Fort Defiance, Ohio.
(6) Plat of grounds at Fort Wayne, Ind.

The following is a report, in detail, in regard to the several localities:

(1) BURIAL-PLACE ON PUT-IN-BAY ISLAND.

Upon my visit I found Mr. Valentine Doller, mayor of the corporation of Put-in-Bay, and visited the burial-place in company with him.

The ground where the interments were made is now marked by a circular inclosure about 30 feet in diameter, consisting of badly decayed wooden posts connected by an iron chain, while a rough block of stone at the foot of a willow tree is said to mark the exact location of the graves.

The shore of the bay is about 60 feet distant from the inclosure, and a road, sunken some 18 inches, passes between the two. Mr. Doller stated to me that in grading this road some years ago, human remains were dug up and re-interred within the inclosure.

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The burial-ground is included in an area which was conveyed by Mr. J. De Rivera to the corporation, in trust, for the public. It is understood that the nature of the conveyance is such as to assure the spot against obliteration, but no steps appear to have been taken to specially mark it. About all that could be done would be to inclose it with an iron chain supported by iron posts of neat design, and replace the rough block by a block of granite, suitably inscribed. As the site would cost nothing, the improvement indicated could be made for about $2,500. Because a map could give no additional information, none is transmitted.

(2) FORT INDUSTRY.

The site of this work is now in the busiest part of the city of Toledo—at the intersection of Monroe street with Summit avenue. All trace of it was long ago obliterated, but the fact of its location at the point indicated, is preserved in the designation of a block of buildings named Fort Industry Block.

Probably no better way of now marking it is possible than to erect upon one of the street corners a granite monument, with a suitable inscription. It is presumed that the city of Toledo would grant the necessary site, and, if so, the suggestion could be carried into effect at a cost of about $5,000. No map of this locality is transmitted because it could give no additional information, and it is therefore deemed unnecessary to incur the resulting expense.

(3) FORT MIAMI.

The northeastern angle of this work and a portion of each adjacent curtain, together with the greater part of the demilune in advance of the northern front, are still in a fair state of preservation, and were readily traced. The northwestern bastion can be fairly inferred, and is therefore indicated on the map, but the southern or river front has been destroyed, and the information in regard to it is insufficient to warrant an attempt to now outline it. The site is comprised in the town plat, and would have to be purchased, in part, at least. The probable cost could not be ascertained, but the land can not be of great value. The area required would be about $5\frac{68}{100}$ acres, as indicated upon the map. The buildings shown are of little value, certainly not worth more than $1,000. A portion of the site is in orchards, and therefore would slightly increase the cost. A granite monument, with suitable inscription, erected upon the parade of the fort at some point slightly to the southwestward of the northeastern bastion would properly and sufficiently mark the work. Estimating the cost of the site at $2,500 and of the monument at $5,000, gives $7,500 as the probable aggregate cost of all that would be required.

(4) FORT MEIGS.

This work, situated about a mile above Perrysburgh, on the right bank of the Maumee, is entitled to special consideration, from the facts that during 1813 it sustained two sieges, and that in its immediate vicinity were buried not only those who were killed in its defense, or died during its occupation, but also the dead who fell in the attack of Colonel Dudley upon the British batteries on the opposite bank of the Maumee.

The present condition of the fort is well shown by the map, and therefore no extended description is given. The lines are still readily traced, except where they have been destroyed by roads opened through them,

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or by processes of cultivation. Unfortunately these include some of the most interesting portions, such as the battery at the eastern end of the fort, and the works, of whatever character, at the southwestern corner, together with the connection between these latter and the nearest lines still traceable.

The fact is well established that interments were made at three points adjacent to the fort. These are, to the eastward, the burial-place of the dead recovered from Dudley's disastrous fight; to the southward, the burial-ground of the "Pittsburgh Blues," and to the westward, the garrison burial-ground. It is not now possible to ascertain the whole number of interments, but they must have amounted to three hundred or more, the greater portion of them being Kentuckians, of Dudley's command.

The area of land that would be required to include the fort and all the burying-grounds in the immediate vicinity is about 55 acres. It would probably cost at least $100 per acre, and might possibly be held at a considerably higher price.

The works themselves, notwithstanding their ruined condition, constitute their own best monument. But something more is required to preserve the salient facts in their history and to mark the several burial-places. It is suggested that a suitable monument of granite might be erected upon the parade of the fort, with a minor monument in each of the burying-grounds, all to be suitably inscribed. If this general idea were adopted the cost of executing it would probably be as follows:

Fifty-five acres of land, at $100 per acre	$5,500
One principal monument in Fort Meigs	10,000
Three minor monuments in the burial-places, including suitable fencing	15,000
Total	30,500

(5) BATTLE-FIELD OF FALLEN TIMBER.

I visited the battle-field of Fallen Timber in company with two of the three members of the executive committee of the Maumee Valley Monumental Association, one of them being the second vice-president of the association. The survey platted on the accompanying map was made to cover the boundaries indicated by these gentlemen as including the most interesting points of the battle-field, and therefore the portion most desirable to preserve. The area is about 12⅓ acres, and the land will probably be held at not less than $100 per acre, a considerable portion of it being in orchards.

The sum of $5,000 ought to be sufficient to purchase the area indicated, and to place at some point within it a granite monument with appropriate inscription.

(6) FORT DEFIANCE.

The trace of this work is well defined. The site belongs to the city of Defiance, and is inclosed by a fence which was found in good condition.

The situation of the fort, in the angle formed by the Maumee and Auglaize Rivers, has subjected it to injury from the erosion of the river banks at high water. Portions of the northern and eastern salients have thus been washed away, and the point is evidently slowly receding. While it is not possible to fix the rate of erosion, it is yet probable that many years will elapse before the destruction is complete.

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inasmuch as the site for a monument at this locality will cost nothing, the expense of erecting one of granite, with suitable inscription, will probably not exceed $5,000.

(7) FORT WAYNE, INDIANA.

A considerable portion of the site of old Fort Wayne belongs to the city of Fort Wayne, the remainder being now occupied by the New York, Chicago and Saint Louis Railroad as successors to the old Wabash and Erie Canal. Except the well, no trace of the fort now exists, and the part of the site not occupied by the railroad or by city streets is reduced to a small triangle, as shown by the map. A patriotic and public-spirited citizen has inclosed the triangle by a neat iron fence, and erected a flag-staff within it, but so far as I could learn, either by observation or inquiry, the city, as a corporation, has done nothing toward marking or preserving the site.

Any monument placed here should be similar to such as may be selected for Fort Miami and Fort Defiance. Its cost would be about $5,000.

SUMMARY OF ESTIMATES.

For Put-in-Bay	$2,500
For Fort Industry	5,000
For Fort Miami	7,500
For Fort Meigs	30,500
For battle-field of Fallen Timber	5,000
For Fort Defiance	5,000
For Fort Wayne	5,000
Total	60,500

In preparing this report my first impulse was to follow my inclination and compile a history of each of the works and localities named. I was deterred from doing so only by the fact that all the information likely to be of any value is already in print, and therefore easily accessible, and, upon reflection, it seemed unsuitable to swell the report by any matter not absolutely prescribed by the law, or necessary to show "the location, situation, and condition of the" several "historic grounds, locations, and works," "and the amount of grounds necessary for" their "proper protection and improvement, as well as the probable cost thereof."

I take great pleasure in referring to the several maps accompanying this report. My only regret is that, because of the small amount of the appropriation, I was not able to make them in still greater detail.

The map to illustrate the historic grounds of the Maumee Valley and vicinity I believe to be the most complete yet made as a historic map of the region in question. Much of the information given on it has never before been compiled on any single map.

All of which is respectfully submitted.

O. M. POE,
Colonel of Engineers, Bvt. Brig. Gen., U. S. A.

The CHIEF OF ENGINEERS, U. S. ARMY,
Washington, D. C.

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[First indorsement.]

OFFICE CHIEF OF ENGINEERS,
U. S. ARMY, *November* 21, 1888.

Respectfully submitted to the Secretary of War.

By act approved May 24, 1888, the Secretary of War was authorized and directed to cause to be made, by an officer of the Corps of Engineers in co-operation with the Maumee Valley Association, an examination and inspection of certain named historic grounds, locations, and military works; and the Secretary of War was, by the act, directed also to cause a survey and full report to be made to Congress of the location, situation, and condition of the same, and the amount of grounds necessary for the proper protection and improvement of the aforesaid works, forts, battle-fields, and burial-places in and near the same, as well as the probable cost thereof; and it was further directed that the said report shall be accompanied with the necessary maps and drawings.

In accordance with the above-mentioned directions this report has been made and submitted by Col. O. M. Poe, Corps of Engineers, U. S. Army, and is accompanied by the necessary maps and drawings, the results of the examinations, inspections, and surveys made by Colonel Poe or under his direction.

The estimates and recommendations of Colonel Poe are approved.

THOS. LINCOLN CASEY,
Brigadier-General, Chief of Engineers.

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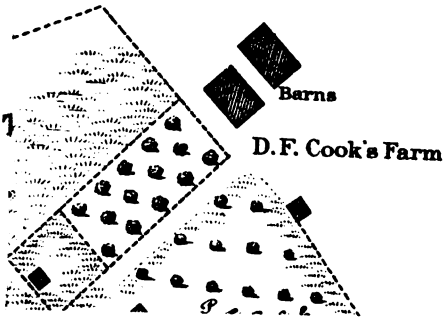

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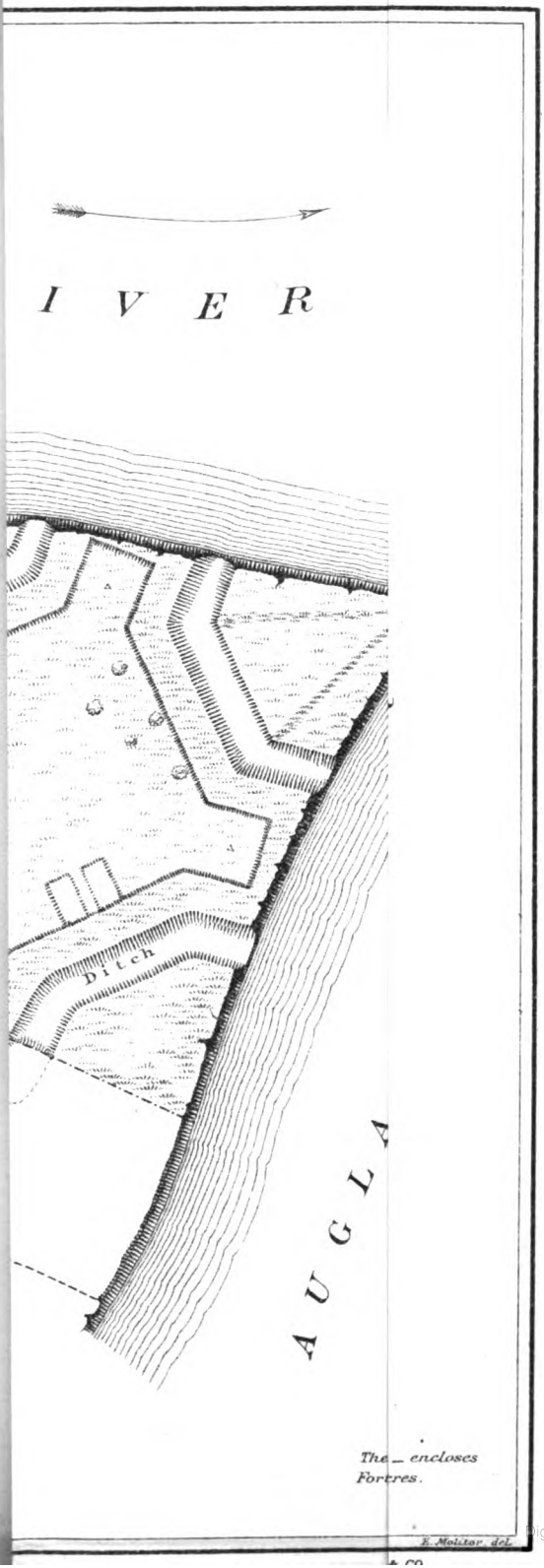

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATVES. { Ex. DOC. No. 29.

Bridges - U.S.
Louisville, Ky.

BRIDGE OVER THE OHIO RIVER AT LOUISVILLE, KY.

LETTER

FROM

THE SECRETARY OF WAR,

TRANSMITTING,

In response to a resolution of the House, a letter from the Chief of Engineers, with accompanying papers, respecting the proposed bridge over the Ohio River between Louisville, Ky., and Jeffersonville, Ind.

DECEMBER 13, 1888.—Referred to the Committee on Commerce and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 12, 1888.

The Secretary of War has the honor to transmit herewith a letter of the 11th instant, and its accompanying papers, from the Chief of Engineers, which, it is believed, fully afford the information called for in the resolution of the House of Representatives dated October 10, 1888, respecting the bridge to be constructed over the Ohio River between Louisville, Ky., and Jeffersonville, Ind., as follows:

First. Whether the proposed bridge can be built without violating existing laws.

Second. What effect its construction will have upon the coal, iron, and river interests of the Ohio and Mississippi Valleys.

Third. What public necessity has been disclosed for the building of a bridge at that point.

Fourth. Whether any evidence bearing upon the foregoing questions has been presented to the War Department, and, if so, what is its purport and character.

WILLIAM C. ENDICOTT,
Secretary of War.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

OFFICE OF THE CHIEF OF ENGINEERS,
UNITED STATES ARMY,
Washington, D. C., December 11, 1888.

SIR: I have the honor to return herewith the resolution of the House of Representatives of October 10, 1888, requesting certain information

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concerning the proposed bridge over the Ohio River between Louisville, Ky., and Jeffersonville, Ind., referred to this office for report, and to reply as follows to the interrogatories therein made.

First. Whether the proposed bridge can be built without violating existing laws.

The laws now in force authorizing the construction of bridges over the Ohio River are contained in the act of Congress of December 17, 1873, and an act supplementary thereto of February 14, 1883. In the opinion of the Chief of Engineers, submitted to the Secretary of War July 25, 1888, in reply to his instructions of July 24 (copies of the instructions and reply herewith), the revised plans submitted by the bridge company for a bridge at Mulberry street, Louisville, Ky., complied with the requirements of the Board of Engineers constituted under section 4 of the above act of February 14, 1883, for a bridge at that locality, and were in accord with the existing laws authorizing the construction of bridges over the Ohio River. The legal correctness of this opinion of the Chief of Engineers is respectfully suggested to be a matter for determination by the law officers of the Government.

Second. What effect its construction will have upon the coal, iron, and river interests of the Ohio and Mississippi Valleys.

All bridges affect river interests for the reason that they are more or less obstructions to free navigation. So far as it has been presented to this office the opposition to this bridge by river interests is not to its being built, but solely to its location at a certain point. The Pittsburgh Coal Exchange has withdrawn all opposition to the bridge under certain conditions. (See paper herewith.)

Third. What public necessity has been disclosed for the building of a bridge at that point.

No information bearing upon this subject has been presented to this office.

Fourth. Whether any evidence bearing upon the foregoing questions has been presented to the War Department; and, if so, what is its purport and character?

In reply to this there are submitted copies of all papers (omitting maps) bearing upon the foregoing questions which are of record in this office.

Very respectfully, your obedient servant,

THOS. LINCOLN CASEY,
Brig. Gen., Chief of Engineers.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

INDORSEMENTS ON WRAPPER INCLOSING PLANS OF THE LOUISVILLE AND JEFFERSONVILLE BRIDGE COMPANY OF PROPOSED BRIDGE ACROSS THE OHIO RIVER BETWEEN LOUISVILLE, KY., AND JEFFERSONVILLE, IND., LEFT AT THE WAR DEPARTMENT APRIL 30, 1888, BY THE HON. J. G. HOWARD, M. C.

[First indorsement.]

OFFICE CHIEF OF ENGINEERS,
U. S. ARMY,
May 1, 1888.

Respectfully returned to the Secretary of War, with recommendation, in order to compliance with the requirements of the laws governing the construction of bridges over the Ohio River, approved, respectively,

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December 17, 1872, and February 14, 1883, that the within plans be referred to a Board of Engineers for "examination and report," as required by section 4 of the acts (copies herewith), and that the Board consist of the following-named officers of the Corps of Engineers, viz: Lieut. Col. William E. Merrill, Maj. Amos Stickney, and Capt. D. W. Lockwood, with Lieut. W. L. Sibert as recorder.

The Board to meet at Louisville, Ky., at as early a day as practicable to make the examination required by the sections of the acts referred to.

With the sanction of the Secretary of War, the order convening the Board will be issued from this office.

J. C. DUANE,
Brig.-Gen., Chief of Engineers.

[Second indorsement.]

WAR DEPARTMENT,
May 2, 1888.

The recommendation of the Chief of Engineers is approved.

By order of the Acting Secretary of War.

SAM'L HODGKINS,
Acting Chief Clerk.

[Exhibit D, accompanying protest of committee.]

LETTER OF THE CHIEF OF ENGINEERS.

OFFICE OF THE CHIEF OF ENGINEERS,
UNITED STATES ARMY,
Washington, D. C., June 13, 1888.

SIR: I have the honor to submit herewith the report of the Board of Engineers constituted by the direction of the War Department to examine and report upon the plans for the proposed bridge of the Louisville and Jeffersonville Bridge Company across the Ohio River, between Louisville, Ky., and Jeffersonville, Ind., under the provisions of the acts "authorizing the construction of bridges over the Ohio River, and to prescribe the dimensions of the same," approved December 17, 1872, and February 14, 1883.

The Board, after making personal examination of the proposed site of the bridge and of the river for some distance above, both on the Louisville and Jeffersonville sides, finds that it is only 3,372 feet above the dam across the Falls of the Ohio, and 1,060 feet above the actual crest of the falls, and that just below the proposed site, the Indiana shore curves to the right, so that the bridge is just above a point in the river. The Indiana Chute, which is the channel over the falls, is close to the Indiana shore, and hence tows that intend to pass over the falls must go around this point to reach the channel. At the time when the falls are navigable there is a strong current over them, and the Indiana Chute can only be reached by "flanking," and it is essential to safety that tows should be properly under control and be exactly in right shape before entering the chute, otherwise the loss of a part or all of the tow on the rocks in the falls, on the Government dam, or on the piers of the Ohio Falls Bridge, which is located in the swiftest part of the chute, and gives a clear opening of only 380 feet, may ensue.

At a favorable stage in the river tows sometimes pass down at once, but as a rule they are stopped at from 1 to 3 miles above Jeffersonville,

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whence they are subsequently started for the Indiana Chute or the Louisville and Portland Canal, as the stage of water may determine. Under present circumstances, with an unobstructed river, tows for the chute hug the Indiana shore, while those for the canal follow the Willow Island shore, and land at or below the island to await their turns for passing through the canal.

Considering all the circumstances of the case the Board deems it essential that the proposed bridge, wherever located, should provide two channel-spans, one on the Jeffersonville shore and one on the Willow Island shore.

In view of the slacker current on the Willow Island shore, it is thought that a channel-span of 400 feet in the clear, next to the island, will be sufficient, the shore-pier of the span to be at low-water line.

After a full discussion of the subject and a description of the management of tows, etc., the Board expresses the opinion that a clear opening of 650 feet "is the least that should under any circumstances be allowed at this locality" (the one proposed), "but an opening of 700 feet would be much better."

The location selected for the bridge is deemed by the Board an exceedingly dangerous one for the interests of navigation, and its recommendations, as follows, are fully concurred in by this office:

(1) That the proposed bridge be moved further up the river to some point at or above Wall street, in Jeffersonville, and that it be built with a channel-span near the Indiana shore of 500 feet in the clear, and one near the island shore of 400 feet in the clear.

(2) If the present location of the bridge be accepted the Board, while strongly disapproving of it, recommends that there be a span at least 650 feet wide in the clear near the Indiana shore, with the Indiana pier at low-water mark, and a span at least 400 feet in the clear near the island shore, with the Kentucky pier at low-water mark on the island.

It is recommended, for the reasons given, that the proposed location of the bridge be disapproved.

Very respectfully, your obedient servant,

J. C. DUANE,
Brig. Gen., Chief of Engineers.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

[Exhibit A, accompanying protest of committee.]

REPORT OF BOARD OF ENGINEERS.

LOUISVILLE, KY., *June* 1, 1888.

GENERAL: The Board of Engineer Officers, constituted by Special Orders No. 24, Headquarters Corps of Engineers, May 4, 1888, "to examine and report upon the plans of the proposed bridge across the Ohio River at Louisville, Ky., submitted by the Louisville and Jeffersonville Bridge Company," have the honor to submit the following:

At the call of the senior member the Board met at the United States Engineer Office, 507 West Chestnut street, Louisville, Ky., at 2 p. m., May 30, 1888, and continued in session on that and the following days. Due public notice of the time and place of meeting was given in the Louisville Courier-Journal, the Cincinnati Enquirer, the Pittsburgh Dispatch and the Charleston (W. Va.) Daily Star, and special notice, by circular communication, was given to those most prominently interested in

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construction of the proposed bridge. The afternoons of the 30th and 31st of May were devoted to public meetings, and the morning of the 31st was occupied in a personal examination of the proposed site of the bridge, and of the river for some distance above, both on the Louisville and Jeffersonville sides.

The proposed bridge, as located by the Louisville and Jeffersonville Bridge Company, extends from the foot of Mulberry street, in the city of Jeffersonville, Ind., to the Kentucky shore at the upper end of the city of Louisville, crossing the lower end of Willow Island or Towhead. The bridge site is 3,372 feet above the dam across the Falls of the Ohio, and 1,060 feet above the actual crest of the falls, as determined by the Government gauge located at the crest. Just below the proposed bridge site the Indiana shore curves to the right, so that the bridge is just above a point in the river. The Indiana Chute, which is the channel over the falls, is close to the Indiana shore, and hence tows that intend to cross the falls must pass around this point to reach the channel. As the falls are not navigable for coal-tows until the river has reached a stage of 11½ feet on the Louisville and Portland Canal gauge, at which time there is a strong current over the falls, the Indiana Chute can only be reached by "flanking," and it is essential to safety that tows should be properly under control, and be exactly in right shape before entering the chute. Any failure to secure this result may cause the loss of a part or all of the tow on the rocks in the falls, on the Government dam, or on the piers of the Ohio Falls Bridge, which is located in the swiftest part of the chute, and gives a clear opening of only 380 feet.

When coal tows arrive from the upper river they sometimes pass down the river at once, if the river is at a favorable stage, but as a rule they are stopped at from 1 to 3 miles above Jeffersonville, whence they are subsequently started for the Indiana Chute or the Louisville and Portland Canal, as the stage of water may determine. Since the Indiana Chute is on the Indiana side, and the canal on the Kentucky side, it results that coal tows arrive at the site of the proposed bridge with entirely different destinations. Under present circumstances, with an unobstructed river, tows for the chute hug the Indiana shore, while those for the canal follow the Willow Island shore, and land at or below the island, to await their turns for passing through the canal. If only one channel-span were provided by the proposed bridge, it would have to be placed on the Indiana side, in order to accommodate the traffic over the falls, and tows destined for the canal would have to cross from the Indiana to the Kentucky shore, passing parallel to the crest of the falls, and not very far from them; an operation that is reasonably safe for packet steam-boats, but very unsafe for tows, on account of the danger of being wrecked in the rapids or on the Government dam.

Under the circumstances the Board deems it essential that the proposed bridge, wherever located, should provide two channel-spans, one on the Jeffersonville shore and one on the Willow Island shore.

In view of the slacker current on the Willow Island shore, it is thought that a channel-span of 400 feet in the clear, next to the island, will be sufficient, the shore pier of this span to be at low-water line.

The testimony before the Board shows, as before stated, that tows of coal passing the site of the proposed bridge are compelled, in order to run the Indiana Chute, to flank or run partly broadside to the current, in order to get under the point just below the bridge, and keep the tows in shape for running the gap in the dam at the head of the Indiana Chute. Capt. Pink Varble, an experienced falls pilot, informed the

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Board that it was the rule among pilots to keep the tow headed toward the Galt House, while passing the proposed site of the bridge. By plotting this direction on the map it was determined that the middle line of the tow, when pointed in this direction, made an angle of 27 degrees with the current, or 63 degrees with the axis of the bridge.

Let us now determine what margin of safety coal tows have at bridges with 500 feet clear openings, located in parts of the river that can be run straight, and see what width of channel-opening would give the same degree of safety at the site proposed by the bridge company, where tows must make an angle of 27 degrees with the current.

Assuming a tow of fifteen canal-boats, each 26 feet wide and 175 feet long, made up into three lengths, with a front of five boats, and having a tow-boat 240 feet long projecting to the rear two-thirds of its length, we have a total length of 685 feet and a width of 130 feet. Such a tow running straight through the middle of a clear opening of 500 feet would have a safety margin on each side of 185 feet. If running at an angle to the current of 27 degrees it would sweep over a path having a width of 382 feet, and if the same safety margin of 185 feet on each side were required, the width of channel-span necessary would be 382+370=752 feet. A channel-span of 700 feet in the clear would give a safety margin of 159 feet on each side, and one of 650 feet a safety margin of 134 feet on each side.

The maximum tow that has been known to pass Cincinnati, Ohio, as far as we can learn, had a width of seven barges, which is equivalent to 175 feet. Such a tow passing through a clear opening of 650 feet at an angle of 27 degrees would sweep over a path 402 feet wide, and would have a safety margin of 124 feet on each side.

In the opinion of the Board the latter opening is the least that should, under any circumstances, be allowed at this locality, but an opening of 700 feet would be much better.

The location selected for the bridge is deemed by the Board an exceedingly dangerous one for the interests of navigation on other accounts. It is just two squares below the public landing at Jeffersonville, and one and a half squares below the ferry landing. All descending steam-boats desiring to land at Jeffersonville are compelled to round to just above the site of the bridge in order to land, and are likewise compelled, after landing, to turn around above the bridge, in order to continue their course. During this operation the headway of the boat is checked, and if anything goes wrong, she is liable to drift down against the piers. The danger to stern-wheel boats is particularly great, as they are much less manageable than side-wheelers, especially in a wind, while the tendency to build stern-wheelers is on the increase on account of their superior economy. The boats of the Louisville and Jeffersonville Ferry Company are constantly running between the two cities, but they land up-stream, and would only be exposed to danger while rounding out for the return trip. The increased risk to all boats caused by thick or foggy weather or high winds should also be taken into account.

Whilst there would undoubtedly be more or less danger in passing a bridge anywhere in this vicinity on account of the proximity of the falls, the Board are of the opinion that the danger would be very greatly lessened by locating the bridge further up the river, say at or above Wall street, in Jeffersonville.

In that part of the river the current is parallel * to the shore-lines, and tows could pass a bridge by running straight with the current; such a

Note by protesting committee.—* *Ergo*, not so elsewhere.

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location would also entirely do away with the objections relating to the landing of packets and ferry-boats at Jeffersonville.

To show that the objection against building a bridge just below a public wharf is well founded, reference is made to the report dated February 23, 1888, of the Board of Engineer Officers, convened to discuss a general law for bridging the Missouri, Mississippi, and Illinois rivers. One of the general recommendations of the Board is as follows:

Whenever practicable and in the interests of navigation, all bridges located in the vicinity of important landings should be placed above rather than below such landings.

The reasons for this recommendation apply with more than ordinary force to the case of a bridge which has just below it such a dangerous, and at times impassable, channel as the Falls of the Ohio.

A bridge, located as suggested at or above Wall street, Jeffersonville, with a span having a clear opening of 500 feet near the Indiana shore and a span of 400 feet clear opening near the island shore, would afford reasonable safety to all the interests of navigation.

The Board would therefore recommend as follows:

(1) That the proposed bridge be moved further up the river to some point at or above Wall street, in Jeffersonville, and that it be built with a channel-span near the Indiana shore of 500 feet in the clear, and one near the island shore of 400 feet in the clear.

(2) If the present location of the bridge be accepted, the Board, while strongly disapproving of it, recommends that there be a span at least 650 feet wide in the clear near the Indiana shore with the Indiana pier at low-water mark, and a span at least 400 feet in the clear near the island shore with the Kentucky pier at low-water mark on the island.

WM. E. MERRILL,
Lieut. Col. of Engineers,
AMOS STICKNEY,
Major of Engineers,
D. W. LOCKWOOD,
Captain of Engineers,

WM. L. SIBERT,
Second Lieut. of Engineers,
Recorder.

The CHIEF OF ENGINEERS, U. S. A.

MEETING OF COMMISSION TO HEAR COMPLAINTS, ETC., AS TO THE LOCATION OF THE JEFFERSONVILLE BRIDGE.

LOUISVILLE, KY., *May* 31, 1888.

Colonel Merrill called the meeting to order and read the orders of the War Department under which he was acting.

Colonel MERRILL. I presume you all know the law under which this bridge will be built. It is the general Ohio River law. There are a good many provisions not important for us to discuss now. I will read you the two sections that have any bearing upon this case, and those sections are found in the amended law. The original law was passed in December, 1872. It was amended in February, 1883, and that amended law is the law under which we are acting. The amendments cover all the engineering matters connected with the bridge, and that is all we are required to discuss. Probably you all know the law, but I think it best to start with it. [Colonel Merrill here read the provisions of the statutes bearing upon the construction of this bridge.] I think that is all the law that refers to the case. I infer from seeing so many of you here, and the maps being on the table and the fact that they have been here several days, that you are all pretty familiar with the maps. If any of you are not, I will ask the engineer to explain them.

Mr. Hughes expressing himself as unfamiliar with them, Mr. Patton explains them to him.

Mr. O'CONNOR. Well, I think 300 feet on the Louisville side is too short.

Colonel MERRILL. On what side should the channel span be placed?

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Mr. O'CONNOR. There should be two; one for the Indiana side and one for the Louisville side.

Colonel MERRILL. Is it essential to have two?

Mr. O'CONNOR. I so regard it. You can not go over into the canal from the Indiana side with a tow.

Colonel MERRILL. From the Kentucky shore here do you get into the Indiana Chute?

Mr. O'CONNOR. No, sir.

Mr. KRIEGER. How wide are the tows that come through the canal?

Mr. O'CONNOR. They have to be strung out. They are about 200 feet.

Mr. KRIEGER. Can a 200-foot boat go through the canal?

Mr. O'CONNOR. At the mouth of the canal they unhitch and take them through singly.

Mr. KRIEGER. They are not over 200 feet in length?

Mr. O'CONNOR. Sometimes. You are now in the water, and you can't handle a boat to a chalk line. You are subject to the currents and the wind. If you could exactly handle it you would only need an inch to spare, but you can't always bite off exactly enough to chew.

Mr. KRIEGER. With a 200-foot tow in a reasonable strong wind can't you handle a boat going down the canal?

Mr. O'CONNOR. I think not. Coming down from the Pumpkin Patch, if you want to come to Louisville, you want a wide span here, and if you want to go down the river you would want a span here.

Mr. KRIEGER. Could not a pilot who wanted to go through the canal come through the Indiana 500-foot span and have a distance enough to sheer over?

Mr. O'CONNOR. Oh, don't think he could.

Colonel MERRILL. I think it best, gentlemen, to call you up in turn. Now, Mr. Hughes, suppose you start, and then, Mr. O'Connor, we will call upon you; and then after you have made your statement the representatives of the bridge company can ask you any questions, and any representative of the river interest, and then if there is any other interest present they can ask you. Now, Mr. Hughes, how ought that bridge be built to satisfy the river interest?

Mr. HUGHES. Higher up the river, up along about the middle of Towhead, where there is a straight current. If you come down to the river here it is impossible to come down flanking. The current naturally draws over.

Colonel MERRILL. Take this as a tow and run it down the river.

Mr. HUGHES. You would run it along Jeffersonville in that shape, backing into the point to go to the Indiana Chute, and when you got around that, to turn and run down flanking in until you nearly get to the canal.

Colonel MERRILL. Are you running the Indiana Chute or the canal?

Mr. HUGHES. The Indiana Chute.

Colonel MERRILL. The chute is not on that map. If you were going to the canal, how would you go?

Mr. HUGHES. We come around here, around Towhead, and we shove over until we get to the foot of Towhead and then back up around Towhead, and then pass along down there in the canal.

Colonel MERRILL. As I understand you, if you are going to the Indiana Chute you would be away over there, and if you were going into the canal you would be away over here?

Mr. HUGHES. Yes, sir.

Colonel MERRILL. How far up the river could the bridge be put where the same channel-span would answer for both courses?

Mr. HUGHES. I think about the middle of the island. The middle of the island would be a little low. To come over to this side it would have to be near the head of the island.

Colonel MERRILL. If put near the head of the island would one span answer?

Mr. HUGHES. Yes sir.

Colonel MERRILL. Where would you put that span?

Mr. HUGHES. About 100 yards from the Indiana Chute.

Colonel MERRILL. Then you think a bridge somewhere near here, a single channel-span, would answer every purpose?

Mr. HUGHES. Yes, sir.

Mr. KRIEGER. Are your aware that it is positively impossible to build a bridge to connect Louisville with Jeffersonville at the head of the island?

Mr. HUGHES. I was not aware of it. I never knew it was sounded.

Mr. KRIEGER. Soundings don't make any difference. I am speaking of the situation of the city. A bridge at the head of the island would not be worth 5 cents on the dollar that it would cost to build it. Don't you know that all that country is flat, and before you get out to the high country you would land at the Cave Hill Cemetery?

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Mr. HUGHES. You would come in below the cut-off.
Mr. KRIEGER. How far below?
Mr. HUGHES. Not much; right on the ground where the Narrow Gauge Railroad.
Mr. KRIEGER. Where would you make the landing?
Mr. HUGHES. I was not considering which would be best for the bridge; it was the ver matter I was thinking of.
Mr. KRIEGER. Don't you know you couldn't build it?
Mr. HUGHES. You could run it on the high bank just above the saw-mill.
Mr. KRIEGER. Wenzel street is the hight street that is elevated. You could not nd higher than Wenzel.
Mr. HUGHES. I did not look at that; it was the river interest I was looking at enrely. I am a river man, and I feel if the bridge can't be built right without obstructg navigation it ought not to be built at all.
Mr. KRIEGER. Is a little inconveience to navigation, a few little coal-boats, sufcient to hinder commerce?
Mr. HUGHES. Coal-boats are not commerce, then. Tow-boats come through there at are worth hundreds of thousand of dollars; are they not commerce? Is it not orth while considering them?
Mr. KRIEGER. Can't you get through without that?
Mr. HUGHES. I am telling you the best and safest way.
Mr. KRIEGER. Did you ever hear of any river man who would not object to any idge?
Mr. HUGHES. I am here without any pecuniary interests in the river men or coalat men, but I have told you the truth; you can not build that bridge with one span th safety to navigation, unless you build it up where I say. If you would come wn to the middle of the island you would have to build two spans, one to the right d one to the left.
Colonel MERRILL. Do you think this would be a satisfactory bridge if it had two annel-spans in the location they select?
Mr. HUGHES. No, sir; it is not located right for the safety of navigation.
Colonel MERRILL. I will explain to you about the maps of currents. The law reires drawings of the currents at low, middle, and high stages of water. There was high stage of water last winter. At 12½ feet there what would the current amount ?
Mr. HUGHES. About 4 miles.
Colonel MERRILL. As the river gets higher does it not change direction?
Mr. HUGHES. It is stronger and at times sweeps a little over to the Kentucky side.
Colonel MERRILL. That ought to help you.
Mr. HUGHES. It would if you had the distance.

PINK VARBLE was next called, and interrogated as follows:

Q. Show us about how tows run, coming down the river in high water, and how going from the Pumpkin Patch to the canal.—A. They generally work over to the d of the island, and run on down 200 or 300 yards, and then sheer at that angle l flank into the shore. At ordinary stages you can run a barge pretty straight.
Q. If you were going to the Indiana Chute, suppose there is one channel-span here, ld you make that chute after passing that channel-span?—A. I could not, with adding a couple of boats to the tow. I would have to have a boat on each end. I ld not straighten up. I lost a boat last year because I could not straighten it It would be entirely unsafe to go through that span to the Indiana Chute.
Q. Suppose it was your bridge; that you were building it, and you had to build it right way; how would you arrange it?—A. I would make the span 500 feet wide.
Q. Would that be wide enough?—A. It would for one here.
Q. How would you run that in high water?—A. That is a square and a half below ferry landing. When I come down with ten coal barges I come down 100 yards e and when I get here I back and throw it around this way. We have to flank il we get down to this dam and then we straighten up. My experience is if we n about the ferry landing we land about here. If I had to locate a bridge to suit igation I would not go as high up the river as Mr. Hughes. I would go one or squares above the ferry landing in Jeffersonville and that would be high enough when you got through to commence flanking, but if you have to come through re with headway, when you get through you have such headway you can't get . At 11 feet in the canal the current is pretty strong and it would be pretty hard h a large tow to come through and get over, so a good many of those boats have to d in here. They have to come in here to turn to go into the canal.
Q. What effect will the enlargement of the head of the canal have?—A. I don't e how wide it is they can't venture in; a certain number will have to remain up. re is room in there for two tows.
Q. Only two with the widened canal?—A. Yes, sir, When they widen it as far

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down as the bridge it will be an advantage. It will hold more boats. I saw ten boats laying here the other day.

Q. If there are ten, why don't they stay up to the Pumpkin Patch?—A. They have to come down and get their turn by registering, and they can't register at the Pumpkin Patch.

Q. (By Judge HUMPHREY.) Your idea, Captain Varble, is to put it one or two squares above the ferry landing?—A. Yes, sir.

Q. (By Colonel MERRILL.) How long is a square?—A. Four hundred feet or 425 feet.

Q. Would one span do them?—A. I think so; the coal men, however, would like two spans, 500 feet on each side.

Q. (By Judge HUMPHREY.) Tell the commissioners whether that bridge located there would be a serious obstruction to steam-boats outside of coal floats?—A. It would be an obstruction.

Q. Some one wanted to know about this 53 feet.

The act says above the highest water. The law was passed before these high floods, and the highest water prior to 1883 was 1832, but the law was passed before 1883, and they had interpreted it in Washington as referring to the highest water in existence prior to the act. I have official orders to take 1832 as the highest water to Nashville, and 1867 as the highest water from Nashville. There is a difference of 5 feet between 1832 and these later floods.

Captain VARBLE. Speaking of obstruction to steam-boat, our steam-boat that lands at Jeffersonville will have to land above that bridge, and some of them are 300 feet long.

Q. The bridge as now proposed?—A. Yes, sir. They can not govern the weather, nor can they select their days for landing, and as they would come down sometimes in the wind they can not get around and would get in trouble. If they could land below the bridge they would avoid that risk. I know it is certainly a 5-mile current here at certain stages.

Q. (By Mr. LONG.) Very few boats land at Jeffersonville?—A. Two mail boats a day, the Madison packet, two Kentucky River packets, and the Hendersonville packet. If you land at that wharf you would have to back up to get straight.

Q. Three hundred feet would be sufficient for an ordinary boat, would it not?—A. That is enough in calm weather, but in rough weather, with wind, etc., I do not think it is.

Q. (By Judge HUMPHREY.) Two squares above would be above the wharf?—A. Yes, sir.

Q. (By Colonel MERRILL.) That is about four squares above the present location?—A. Yes, sir.

Q. (By Mr. KRIEGER.) From your explanation it would seem better to locate that bridge one square this side, which would give you more landing at Jeffersonville?—A. But it would be a heap more in my way going over the falls. The further around here you get the more difficult it is to get right.

Q. If you straightened your boat here would it not be better?—A. But you can't straighten until you get here.

Colonel MERRILL. The Board appointed to get up a general law for the Mississippi and Missouri Rivers, put in a special recommendation that bridges should not be allowed to be built just below landings. If a landing is just above a bridge some accident may happen to a boat and she may drift down helpless. With a landing below the bridge you can pick your landing, but above there you are forced.

Mr. O'Connor, have you anything to say?

A. I think the ground is pretty well covered, except that I know from experience that a bridge on this plan, with 300 feet spans on the Kentucky side, would be very dangerous.

Q. Suppose the bridge has to go where it is planned?—A. I would divide these two spans, take 50 feet off of one and 97 feet off the other, to widen these other spans.

Q. You want a 450-foot span?—A. Yes, sir.

Q. The rest could be left to the bridge engineer?—A. Yes, sir. Mr. Krieger said he could not get across up here. Cabel street is just a half a square above where we wanted.

Colonel MERRILL. Mr. Long, would the bridge company be willing to make those spans 450 feet instead of 300 feet?

A. Yes; we are willing to do anything in reason.

Colonel MERRILL. There is a proposition from the bridge company; they will give you 450 feet on the Kentucky side and 500 on the other.

Mr. KRIEGER. If you will go with me I will show you the site.

Colonel MERRILL. We will have to do that, but we are just taking a start here.

Mr. HUMPHREY. The coal people say they need that long span to get down to the canal, but that don't obviate the difficulty of getting through the chute. Their objection is, notwithstanding the long span, to the location.

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Colonel MERRILL. I misunderstood. I thought they did not have any serious objection to it with a long span.

Judge HUMPHREY. I understand the most serious objection is that it is located so close here to this point that they have to come flanking through.

Mr. HITE. Here is the ferry landing, and if they put the bridge there we have to cross it four trips an hour, landing above here, and if anything breaks we are in danger.

Mr. LONG. If anything breaks you would be likely to go over the falls.

Mr. HITE. Yes, sir.

Mr. KRIEGER. Better move the falls, then.

Mr. HITE. We could not go over the falls because we have an anchor and would catch. We did that once before. This is not a railroad bridge; no railroad is directly interested in building it.

Colonel MERRILL. But if it is built for a railroad bridge you can bet your bottom dollar some railroad will come through it.

Mr. KRIEGER. The city of Louisville, like all river towns, located where the best landing was. Commerce prior to the war was all down the river and up the river. All river towns naturally built up down the river, but Corn Island and the falls hindered Louisville from doing that. A good many people may howl about the city going west, but in the east there are sixteen pikes coming from every part of Kentucky, and that forces the population eastward. All the large manufacturing establishments are tending eastward. I am in the banking business since 1861, dealing with manufacturers more in our banks than in any other. The population of Louisville to-day is east of Third street. Two-thirds of the business is east of Third street. This bridge at Fourteenth street is a misconception.

Judge HUMPHREY. What about Bennett Young's bridge?

Mr. KRIEGER. That is almost barren; it is no good. For a New Albany bridge it is all right, but not for Louisville. Third street is the center of the city. All of the slaughter-houses are east of Third street, the Car Wheel Works, and Dennis Long's foundry, using 200 tons of metal. Shall all this business of Louisville, extending way beyond Cave Hill Cemetery, be compelled to come down to Fourteenth street? It is unnatural for commerce to stand that for any length of time. This bridge at Jeffersonville is a great necessity, but if you locate it two squares above, as these gentlemen wish, it would bring us up into the low country. We would want it to come down lower, but we know we can't do that for obstructing navigation

Colonel MERRILL. What is the objection to running it here?

Mr. KRIEGER. We can't get the ground.

Judge HUMPHREY. They haven't got any here yet, either.

Mr. KREIGER. We are promised that we can get the ground here.

Colonel MERRILL. It is a matter of expense, then, whether you go there or here. Is there a great difference?

Mr. KREIGER. It is a great difference, but not as much so as the interest to the citizens of Jeffersonville.

Colonel MERRILL. Mr. Mayor, where is the central street of your city?

Mr. MAYOR. I guess Spring street is about the center.

Q. Which one is that?—A. The one above the ferry.

Q. This is supposed to be the ferry landing; what street is that?—A. Spring.

Q. That is about the center?—A. Yes, sir.

Q. A bridge here would be nearer the center than where it is?—A. No, sir; I don't think so.

Q. Is not Spring street nearer Wall than it is to the bridge?—A. I do not know what it is. This is two squares and that is one.

Captain PENNY, questioned by Colonel MERRILL, stated as follows:

Q. What is your experience on the river?—A. I have been a pilot and captain for thirty-five years on the packet.

Q. You represent the packet interest?—A. Yes.

Q. Do you handle tows?—A. No, sir.

Q. You speak from experience as a packet pilot?—A. Yes, sir.

Q. What do you think of this bridge as proposed?—A. The trouble we have had here at this place in low water we go to the foot of the island to turn around, and I have gone as high as the Pumpkin Patch.

Q. As soon as the head of the canal is enlarged you will have 1,100 feet more room. You will not have to go away up there to turn around.—A. Well, in high water if we want to go to Jeffersonville we can not go through there straight.

Q. Where do you land in Jeffersonville?—A. Just below the ferry landing, sometimes above.

Q. (By Judge HUMPHREY.) If the bridge were located a block and a half or two blocks above the ferry landing that would not bother you?—A. No, sir.

Q. How about the location of the channel spans; are the spans satisfactory to the packet company?—A. We could work through these channel spans.

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Q. Could you work through 300 feet?—A. It would be pretty close.

Q. (By Captain DORSEY.) I would like to correct the captain. He said he sometimes landed above the ferry landing.—A. I have landed there oftener than below.

Captain HOWARD was interrogated by Colonel Merrill and answered as follows:

Q. What is your position?—A. I have been a boat builder the most of my life. I think if you will move the bridge up, as the gentlemen state, three or four squares, it will obviate all difficulty and suit everybody. It is located at a bad place for navigation for the reasons already stated.

Q. (By Judge HUMPHREY.) How would it suit the people of Jeffersonville three or four squares higher up?—A. I think it would suit the people of Jeffersonville as well as where it is, if not better.

Q. (By Colonel MERRILL.) You live in Jeffersonville?—A. No, sir; but I lived there thirty-four years.

Q. You are interested in the ferry company?—A. Yes, sir.

Q. (By Judge HUMPHREY.) Where is the center of population of Jeffersonville?—A. I think it would go a square further east than where they have located it. But Warder is nearly right.

Q. You mean instead of Spring street, Wall street would divide it?

Q. (By Mr. KRIEGER.) Which way is the town building?—A. West.

Q. (By Mr. HITE.) I would like to ask Mayor Warder if the J., M. and I. Railroad have not fenced in this street?—A. No, sir; that was vacated years and years ago. It was Locust street.

Remonstrances filed by Judge Humphrey read.

Judge HUMPHREY. I have talked with these gentlemen a good deal about this matter, and think I understand their objections. They make two points; one objection is to the location and the other is to there only being one long span. The principal objection I have heard urged is to it being located so near to this point, making it dangerous to land there and practically impossible with a tow 600 feet long. That point was better explained by Captain Varble than I can do it.

The river men do not come here to say that the bridge shall not be built. They recognize the fact that it must be built. These gentlemen have a right to consult their private interests in building it, locating it; but there is no reason why the public interest of those navigating the river shall not be looked to. Mr. Long seems to want to make a point out of the fact that Captain Hite came here because he was interested. I don't suppose any of us are here from pure motives of patriotism. If some compromise can be reached by which the interests of those gentlemen can be subserved with reasonable care, and ours also, it would seem but fairness to make it.

The objection of these gentlemen to locating it further up here, so far as I have heard stated, is evasive. They do not state that they have secured ground here, but they hope to. They can secure property here, but the expense will be greater than there. Of course, the ground being higher here than up there, there would be less expense.

In reference to the property on this side of the river, the fact that these gentlemen may have secured a little property in here does not seem to me to give them a right to say that the bridge shall be located across that property. They will have to go across here, but I do not believe anybody looking over that ground will come to the conclusion that it is a difficult or expensive matter to get across that bottom. That land is worth very little, if anything. Large portions of it are vacant, and it does not, to me, present any engineering difficulty to get across.

Colonel MERRILL. The point raised about that is, that it runs across some valuable property—a mill.

Judge HUMPHREY. I do not recollect the location of the mill, but it is obvious you can condemn it. There is a little patch of corn here, boys swim here, and boats land here, but none of those interests will be interfered with; the boys can swim and the boats land, and the corn grow just the same. An ordinary span will go clear across. That is all I have to say. I do not think these gentlemen interested in the navigation of the river are preferring any unreasonable objections, and I do not think they have come here with a view of preventing the building of a bridge. The bridge, of course, has to be built. It is to be built because these gentlemen suppose it will be profitable to them. They suppose railroads will use it, and I have no doubt they will find some railroad, in time, to use it; but it is merely speculation as to whether a railroad will use it. It is just as convenient in one place as another for traffic in Jeffersonville.

Mr. READ, vice-president of the bridge company:

I live in Jeffersonville. So far as that bridge crossing on this land I will give all my stock and $2,000 besides to have it removed from there. That is my old homestead. I know all this ground over here, and this is the lowest point where any boat can land. It is less trouble to move the ferry landing up a square or two

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than it is to move the bridge. I contend that the ferry company should move rather than the bridge. I would myself prefer Wall street or any street above there, but you will find that you can not get out there; you can not get out of Jeffersonville except at the lower end here. Of course you can get people to object to the bridge anywhere. If you go out Wall street you will strike a new lot of signers here.

Captain DORSEY, examined by Colonel Merrill, stated as follows:

I am connected with the ferry company, superintendent of the line.

Q. Have you ever been a captain or pilot?—A. I have been a captain. One of the gentlemen speaks about going out Wall street, and that they would have to cross a railroad. It would also have to cross a railroad by going out Mulberry. Railroads run through Mulberry. As for moving the ferry landing, there is a wharf there, built by the ferry company, established by the ferry company, and there is no wharf above, nothing but coal boats.

Q. Is there a public wharf?—A. Yes; one square above the ferry.

Q. Is there enough water at the foot of Mulberry for a wharf?—A. No, sir.

Mr. KRIEGER. I was vice-president of the Short Line, and finally president before we sold it, and when I was there it appeared to me that the ferry company was a pivot the world moved around. The old Louisville and Lexington road called itself the Louisville and Lexington Railroad Company, and the reorganized company styled themselves the Louisville and Lexington Railway Company, and we had a fill to make there, and we had everything ready, and found that, owing to the change of name, we could not draw certain money in bank, and went to the legislature to get an enabling act, and the Louisville and Jeffersonville Ferry Company made such a fuss—

Colonel MERRILL. That has nothing to do with the case.

Captain HITE. That was done when my father was president of the ferry company, which I would have done very likely myself. I think Mr. Krieger's chief object was to let you know he had once been president of a railroad.

Mr. HUGHES. It seems to me that they are each interested in the bridge company and the steam-boat company, and that this whole thing will have to be settled by me, because I am not interested in neither.

Captain HITE. We do not oppose the bridge——

Mr. KRIEGER. We selected the furthest eastern point where the bridge can be built. It is positively impossible to build it two or three squares above. You still insist we shall build it up there, and I take the ground that you do not want us to build it.

Captain DORSEY. Some years ago when this Fourteenth Street Bridge was contemplated they sounded it and were going to build it at the foot of Wall street. You have as good assurance now that you can build there.

Mr. KRIEGER. That bridge, then, was to be built in the interest of the Nashville Railroad, as a connection for the Short Line. This bridge is for the city of Louisville, and not the Nashville Railroad, and it can not be built there and profitably operated.

Colonel HITE. I understood the engineer to say he had never tried to see whether he could locate a bridge at Wall street or not.

Mr. PATTON. I never have.

Some discussion was here had across the table between Colonel Merrill, Mr. Patton, Mr. Krieger, and Captain Hite as to a curve in the bridge.

STATE OF KENTUCKY,
County of Jefferson, ss:

I, Clarence E. Walker, official stenographer, certify that the foregoing is a true and correct transcript of the proceedings before the Board of Engineers, excepting certain explanations of plans and specifications which would be unintelligible if transcribed.

CLARENCE E. WALKER,
Official Stenographer, Jefferson Court of Common Pleas.

LETTER FROM LIEUT. COL. W. E. MERRILL, CORPS OF ENGINEERS.

U. S. ENGINEER OFFICE,
Cincinnati, June 11, 1888.

SIR: I have the honor to forward herewith the report of the Board of Officers of the Corps of Engineers, constituted by Special Orders No. 24, Headquarters Corps of Engineers, May 4, 1888, to examine and

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report on the plans of a bridge across the Ohio River between Louisville, Ky., and Jeffersonville, Ind., submitted by the Louisville and Jeffersonville Bridge Company.

A new current map, which was prepared by the bridge engineer at the request of the Board, is submitted herewith to accompany the report, as are also the following communications received by the Board relative to the proposed bridge, viz:

1. C. M. Holloway, general manager U. S. Mail Line Company.
2. Southern Transportation Line.
3. C. E. Hydes, general freight agent, Southern Transportation Line.
4. R. W. Wise, superintendent Memphis and Cincinnati Packet Company.
5. Louisville and Evansville Mail Company.
6. Louisville and Jeffersonville Ferry Company.
7. C. M. Holloway and others.
8. E. J. Howard and others.
9. John A. Haspham and others.
10. R. H. Ballard and others.
11. O. P. Shinkle, master *Golden Rule.*

Referring to the matter of the notice required by section 4 of the Ohio River bridge law, I inclose herewith slips cut from various newspapers, which were furnished to the Board in evidence of the publication of the notice in question.

The papers received, with your letter of instructions dated May 4, 1888, are respectfully returned herewith.

Your obedient servant,

WM. E. MERRILL,
Lieut. Col. of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

TELEGRAM FROM THE GENERAL MANAGER OF THE U. S. MAIL LINE COMPANY.

CINCINNATI, OHIO, *May* 31, 1888.

The location of bridge between Louisville and Jeffersonville will shut off the wharf at Jeffersonville.

Please urge the Board to locate above the wharf.

C. M. HOLLOWAY,
General Manager U. S. Mail Line Co.

Col. W. E. MERRILL,
U. S. Engineers.

LETTER OF THE SECRETARY OF THE SOUTHERN TRANSPORTATION LINE.

SOUTHERN TRANSPORTATION LINE,
Cincinnati, Ohio, May 29, 1888.

GENTLEMEN: We desire herewith to enter our earnest protest against the proposed location of the new bridge, as detrimental and damaging to the navigation of the water-way of the river and injurious to the commerce of the river. We appeal in the interest of the transportation lines of the Ohio River to you to change proposed location and make it at least five squares above Wall street, which would render navigation less hazardous to steamers.

Respectfully yours,

SOUTHERN TRANSPORTATION LINE,
A. J. MOSSET,
Secretary.

The BOARD OF U. S. ENGINEERS.

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LETTER OF THE GENERAL FREIGHT AGENT OF THE SOUTHERN TRANSPORTATION LINE TO THE BOARD OF ENGINEERS.

MAY 28, 1888.

GENTLEMEN: The location of the Jeffersonville and Louisville bridge will do a great deal of harm to the line I represent, and will make it extremely dangerous for our boats to attempt to go over the falls or make a landing at the Jeffersonville wharf. This could be obviated somewhat if the bridge could be located three or four squares above Wall street. I only make this as a suggestion, and hope, gentlemen, that upon investigation you will find it to the interest of steam-boats in general that such an impediment is dangerous and will probably lessen the river traffic very much.

Yours, truly,

C. E. HYDES,
General Freight Agent Southern Transportation Line.

To the BOARD OF U. S. ENGINEERS.

TELEGRAM OF THE SUPERINTENDENT OF THE MEMPHIS AND CINCINNATI PACKET COMPANY.

CINCINNATI, OHIO, *May* 31, 1888.

This company strongly protests against a bridge at Louisville, without it is located well up above the wharf.

R. W. WISE,
Superintendent M. and C. Packet Company.

Lieut. Col. WM. E. MERRILL.

LETTER OF THE VICE-PRESIDENT LOUISVILLE AND EVANSVILLE MAIL LINE COMPANY.

LOUISVILLE, KY., *May* 28, 1888.

GENTLEMEN: In pursuance to notice in the Courier-Journal, we would respectfully submit our protest against the proposed location of the new bridge. We now have two bridges in close proximity to the Falls of the Ohio, and this would make three that a steam-boat would have to go under in crossing the falls at certain stages of water. With strong wind, boats leaving Louisville wharf frequently have to go above where plan of new bridge now crosses the river. It would make a landing at the Jeffersonville wharf dangerous and at all times hazardous. The bridge can at small additional expense be placed above Wall street in Jeffersonville, and thus lessen materially the danger to boats and river navigation.

Very respectfully,

J. G. MCCULLOUCH,
Vice President and General Manager.

To the BOARD OF UNITED STATES ENGINEERS.

LETTER OF THE PRESIDENT OF LOUISVILLE AND JEFFERSONVILLE FERRY COMPANY.

GENTLEMEN: The location of the bridge where now proposed will endanger the boats of our company and cause this company irreparable damage. We now have a boat every fifteen minutes, from both Louisville and Jeffersonville, and if the bridge is located where it is now proposed we will have to go under it both ways, thus endangering both the lives of passengers and our property. We can see no harm it can do the bridge company to locate their Jeffersonville approach above our present landing, which is at the foot of Spring street. With the bridge located as now we could hardly run at all in fog, high wind, or smoky weather, all of which are frequent. To locate the bridge higher up the river would materially lessen the obstruction to navigation.

We trust that you will see the justice of our protest and not allow the bridge to be built where now proposed.

Respectfully,

LOUISVILLE AND JEFFERSONVILLE FERRY COMPANY,
By W. W. HITE,
President.

To the BOARD OF ENGINEERS.

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PETITION OF MESSRS. C. M. HOLLOWAY AND OTHERS.

CINCINNATI, OHIO, *May* 26, 1888.

GENTLEMEN: We, the undersigned, interested in the navigation of the Ohio River, would earnestly urge that any bridge contemplated between Louisville and Jeffersonville should be as far above the falls as possible, and should in no event be as low down as to strike cross currents and thus enhance an already dangerous place.

C. M. HOLLOWAY,
G. M. U. S. M. L. Co.,
(And forty-five others.)

To the BOARD OF ENGINEERS.

PETITION OF MESSRS. ED. J. HOWARD AND OTHERS.

JEFFERSONVILLE, IND., *May* 30, 1888.

GENTLEMEN: We, the undersigned, interested in the navigation of the Ohio River, would most earnestly request that you require the proposed bridge between Louisville, Ky., and Jeffersonville, Ind., to be located between Wall street and Barmore's shipyard.

ED. J. HOWARD
(And 43 others.)

To the BOARD OF ENGINEERS.

PROTEST OF MESSRS. JOHN A. HASPHAM, AND OTHERS.

LOUISVILLE, KY., *May* 26, 1888.

GENTLEMEN: We, the undersigned, interested in the navigation of the Ohio River, would most earnestly protest against the proposed location of the bridge between Louisville, Ky., and Jeffersonville, Ind.

JNO. A. HASPHAM,
Underwriters' Inspection Service,
(And twenty-nine others.)

To the BOARD OF ENGINEERS.

PROTEST OF MESSRS. R. H. BALLARD AND OTHERS.

LOUISVILLE, KY.

GENTLEMEN: We, the undersigned, steam-boat men interested in the navigation of the Ohio River, would most earnestly protest against the proposed location of the bridge between Louisville, Ky., and Jeffersonville, Ind.

R. H. BALLARD,
Master steamer Carrie Hope,
(And thirty-five others.)

To the BOARD OF ENGINEERS.

LETTER FROM CAPTAIN O. P. SHINKLE.

LOUISVILLE, KY., *May* 28, 1888.

GENTLEMEN: I wish to protest against the proposed location of the Jeffersonville Bridge. Besides being a dangerous impediment to the falls, no boat can land with safety at the Jeffersonville wharf.

Kindly investigate this matter before coming to any conclusion, and oblige,

Yours, truly,

O. P. SHINKLE,
Master.

BOARD OF U. S. ENGINEERS.

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LETTER OF SECRETARY OF WAR TO MR. W. M. PATTON.

WAR DEPARTMENT,
Washington City, June 15, 1888.

SIR: Referring to the plans of the bridge proposed to be erected by the Louisville and Jeffersonville Bridge Company over the Ohio River between the cities of Louisville, Ky., and Jeffersonville, Ind., which were left at the Department on the 30th of April last by Hon. J. G. Howard, I have the honor to advise you that the plans having been referred to a Board of Engineers, it recommends as follows:

(1) That the proposed bridge be moved further up the river to some point at or above Wall street in Jeffersonville, and that it be built with a channel span near the Indiana shore of 500 feet in the clear and one near the island shore of 400 feet in the clear.

(2) If the present location of the bridge be accepted, the Board, while strongly disapproving of it, recommends that there be a span at least 650 feet wide in the clear near the Indiana shore, with the Indiana pier at low-water mark, and a span at least 400 feet in the clear near the island shore, with the Kentucky pier at low-water mark on the island.

I am disposed to agree with the first recommendation of the Board, but before taking action would be glad to have you submit your views or any explanation that you may desire to make.

Very respectfully,

WLLLIAM C. ENDICOTT,
Secretary of War.

Mr. W. M. PATTON,
Chief Engineer, Louisville and Jeffersonville Bridge Co.,
Louisville, Ky.

[Exhibit E, accompanying protest of committee.]

LETTER OF MR. W. M. PATTON, CHIEF ENGINEER OF THE BRIDGE COMPANY.

LOUISVILLE AND JEFFERSONVILLE BRIDGE COMPANY,
OFFICE OF THE CHIEF ENGINEER,
Louisville, June 18, 1888.

SIR: Your letter, dated June 15, informing me of the recommendations of the Board of Engineers in regard to the bridge proposed to be constructed across the Ohio River at this point, duly received, and as requested I herewith present for your consideration my views in regard thereto.

I am greatly surprised at what seems to me the harsh and unreasonable conditions imposed. Consider for a moment the many bridges* now in existence between Pittsburgh and the mouth of the Ohio River, constructed under the old law, with very short channel spans, say between 300 and 400 feet. There are only two bridges now in existence that have a channel span of 500 feet. These bridges are run with comparative ease and safety.† The percentage of loss to amount of business carried on is almost insignificant, and upon examination will be found to be confined to those bridges with very narrow channel spans. Here we are willing to give two channel spans 500 feet in the clear at low water, a concession which was liberal and unusual. This, I believe, would enable all packets, coal fleets, and other water craft to run this bridge with safety, and more than complies with the law, which was drawn after considering carefully the interests of those connected with the navigation of the river.

No bridge has ever been constructed across the Ohio River that has not developed the determined opposition of the river men, and in general this opposition has come from those owning and shipping large amounts of coal annually, but so far as we are concerned opposition from this quarter‡ did not develop itself but feebly.

Notes by protesting committee.—* None of them located at such a dangerous point. † Heavy losses every year. ‡ A mistake. See original evidence.

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The opposition arose here from those interested in the Louisville and Jeffersonville Ferry Company, who from purely selfish and mercenary motives would allow the interest of these two cities and the country tributary to them to be sacrificed so long as they could put the proceeds of this business in their pockets.

It so happens that these parties control also the local packets, and consequently the local pilots, many of whom were believed or known to be satisfied with the location of the bridge, but on the day of the meeting every pilot was on duty; none were to be found on either side of the river, except those that were known to have decided views against the construction of the bridge, hence we could not refute their evidently strained and extravagant statements as regards the dangers resulting from constructing the bridge.

These men did their master's bidding. We did not discover until the day after the adjournment of the Board, that there were several retired pilots, not controlled by or paid by the ferry and packet companies, whose testimony would be contrary to that of these interested parties.

The desire of these parties to force the site of the bridge up-stream is prompted by the desire to *prevent entirely the construction** of the bridge, and thereby prevent any competition in their business, and not as we believe to protect the interests of the important commerce which is carried on on the river.

Now, in regard to changing the location of the bridge so as to cross the river on a line in the prolongation of Wall street or some point higher up, we have simply to say that we consider this proposition *absolutely impracticable*,† if not impossible, for the following reasons:

(1) An enormous increase of the cost of the structure.‡

(2) Forces the line through improved and valuable property, which could not be purchased, and could only be secured by condemnation at such enormous figures as would completely preclude the possibility of constructing the bridge.§

(3) Wall street is now occupied by the Pennsylvania tracks, and other streets above are controlled by other roads either constructed or projected, and owing to churches, schools, or other public buildings, it would be impracticable, without considering the immense additional cost, to build a line through center of blocks.‖

(4) It would require two sharp curves, one on the approach and one on the bridge proper, which, considering the magnitude and height of the structure, would add such elements of danger that no company would run their trains over such a bridge, if it could by any possibility be avoided.¶

(5) It would render useless the purposes for which the bridge is to be built, as one important feature of the bridge is that it will have also a highway bridge connected with it, the object of which is to accommodate the large and increasing business both of passengers and freight. This will throw this business so far from the manufacturing and commercial centers as to preclude any business of this kind from being carried over the bridge.**

(6) The Pennsylvania Railway Bridge has channel spans of 380 feet and is located just at the middle of the falls. Kentucky and Indiana Bridge has a channel span of only 480 feet. The Indiana Chute is only 600 feet, situated between the proposed Louisville and Jeffersonville Bridge and the Pennsylvania Bridge, and yet we are required to put in a span largely in excess of any of the above. Boats seem to pass all these obstructions with comparative safety.††

The construction of this bridge would add immensely to the general interests of the two cities connected, and to the surrounding country on both sides of the river, and we now ask you if the interests of one or two individuals, who are materially retarding the development of two cities and a large extent of territory, that they may fill their own pockets at the expense of the general and public interest?

Shall we be put in one minute at an additional expense such as if ever reached in way of damage would take, according to our past experience, thirty or forty years, and distributed among a large number of persons, rendering the annual loss of any one party insignificant, and shall the millions of people who will cross the bridge be exposed to a useless risk arising from the dangers incident to sharp‡‡ curves and the resulting difficulty of constructing and adjustment, when the resulting damage to navigation is remote and in any event would be very small?

We think that a 670-foot span from center to center of piers, which would be required in order to give 650 feet clear opening at low water, unreasonable, not necessary for the free and safe navigation, and is based upon the statement that it is necessary to carry a tow 600 feet floating square across the stream, when the fact is

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Notes by protesting committee.—* Not true; the location and not the bridge is objectionable. † Can not be, and has not been proven. ‡ A mere assertion; contrary is true. § Proof shows directly the reverse. ‖ Proof is otherwise. ¶ Nowhere proven, and is denied. ** Denied; proof is otherwise. †† No cross-current there; no space for turning; course of tows interfered with. Both have piers for one-half mile above and one-quarter mile below, parallel with current. ‡‡ No sharp curves.

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hat the greatest space required according to a certain pilot's statement, would be only 10 feet; and consequently in this extreme view of the case 550 foot span would give a clearance of 20 feet at either end and a 600-foot span would give a clearance of 45 feet at either end*. Only one pilot, absolutely under the control of the ferry company, testified that this span was required, and he subsequently expressed to me that 600 feet would be ample.

Nothing is further from our desire than to do anything that will interfere with the free navigation of the river; but in name of justice we ask that we shall not be put to a cost out of all proportion to the possible damage to boats, tows, etc., and shall important business interests existing and to be developed, resulting in much good to all parts of State and country, be sacrificed or destroyed in order to avoid inconveniencing, not obstructing, the navigation of the river? As a fact it is of the rarest occurrence† that tows 600 feet long pass this proposed bridge, as a rule, these tows are landed above the site of the bridge, and carried a few at a time to a point below the falls, and then made up again and carried down the river. This could always be done at a very slight cost, if any, and in which case a 500-foot span would be ample.

We have to say respectfully the proposed location of the bridge is of *paramount importance*‡ to us, and we simply request you, in justice to all parties concerned, to approve of the location selected by the bridge company, and require such changes of plans as you may deem proper and which is contemplated in that paragraph of the law which says, in substance, that if, for any reasons, the site for building a bridge does interfere with navigation, that the Secretary of War shall require such changes in the proposed plans as will protect the interests of navigation, but does not seem to contemplate the change of location. The importance of this matter is so great that we have been forced to go into this detail.

Trusting that you will not impose conditions on the bridge company which add *materially to the cost*§ of construction and without corresponding benefit to the river, and hoping to get your final action and decision in this matter at an early day,

I remain, yours, with great respect,

W. M. PATTON,
Chief Engineer.

The SECRETARY OF WAR.

[First indorsement.]

OFFICE CHIEF OF ENGINEERS,
U. S. ARMY,
June 23, 1888.

Respectfully returned to the Secretary of War.

If it be "*absolutely impracticable,*"‖ as stated in the within communication, to place the bridge referred to at Wall street, in Jeffersonville, or some point higher up the river as proposed by the Board of Engineers, then its location as shown on the accompanying maps might be assented to, only, however, upon the conditions recommended by the Board.

Within the range of the Ohio River it is doubted whether a more exceptionable location could have been selected as a site for the bridge. It is at the head of the greatest falls in the river and where two passage-ways under the bridge are essential—one for the commerce going over the falls, and the other for that going through the canal; and all tows intending to pass over the falls must make a decided change in direction immediately upon passing the bridge if they are to avoid destruction upon the dam, in the rapids, or against the piers of the bridge below spanning them, and it is due to the interests of navigation and commerce that every precaution be taken for their protection.

It is, therefore, the opinion of this office that if built at the location proposed by the bridge company, that the company should be required to place in the bridge a channel-span of not less than 650 feet in the clear between piers near the Indiana shore, together with a span of at least 400 feet in the clear between piers near the island shore with the piers placed as recommended by the Board.

J. C. DUANE,
Brig. Gen., Chief of Engineers.

[Second indorsement.]

WAR DEPARTMENT, *July* 24, 1888.

The Secretary of War has considered the question of the location of the bridge, and is satisfied that the objections advanced to the site selected are not sufficient to warrant him in insisting on the recommendation of the Board that the bridge be constructed at Wall street.

Notes by protesting committee.—* Current sheers and varies. † Occurs at every coal-boat rise. ‡ Why? And why not prove it? § Denied. ‖ Is it so?

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The location proposed by the bridge company will accommodate the great mass of travel between the two cities. The new plans* submitted by Mr. Patton, with letter of the 24th instant, giving a span of 650 feet in the clear on the Indiana side and a span of 400 feet in the clear on the Kentucky side, are referred to the Chief of Engineers, for examination and report.

By order of the Secretary of War:

SAM'L HODGKINS,
Acting Chief Clerk.

[Third indorsement.]

OFFICE CHIEF OF ENGINEERS,
U. S. ARMY,
July 25, 1888.

Respectfully returned to the Secretary of War.

Upon careful examination of the new plans submitted by the bridge company, they are found to comply with the requirements of the Board of Engineers, and are in accord with the opinion of this office in regard to width of spans, etc., as expressed in the first indorsement, and also with the existing law regulating the height of bridges across the Ohio River. There is, therefore, no objection to their receiving the approval of the Secretary of War.

Previous papers herewith.

THOS. LINCOLN CASEY,
Brig. Gen., Chief of Engineers.

[Fourth indorsement.]

WAR DEPARTMENT, *July* 25, 1888.

Respectfully referred to the Acting Judge-Advocate-General, to prepare the formal approval in duplicate.

By order of the Secretary of War:

SAM'L HODGKINS,
Acting Chief Clerk.

[Fifth indorsement.]

WAR DEPARTMENT,
JUDGE-ADVOCATE-GENERAL'S OFFICE,
Washington, D. C., July 27, 1888.

Respectfully returned to the Secretary of War, with instrument prepared in duplicate, for approval by the Secretary of War, of the plans and map of location of the bridge proposed to be built by the Louisville and Jeffersonville Bridge Company across the Ohio River between the cities of Louisville, Ky., and Jeffersonville, Ind.

War Department circular of July 31, 1886, has not been complied with in the following particulars:

(1) The minutes of the organization of the company and also the extract from the company minutes showing the names of the present officers of the company are not properly authenticated, in that they are certified to by a notary public, who, so far as appears, was in no manner connected with the company, and who does not appear to have been the authorized custodian of its records, instead of being certified to by the secretary of the company and verified by the company seal.

(2) There is among the papers no formal acceptance by the company of the provisions of the act of Congress authorizing the construction of bridges across the Ohio River.

(3) The drawing of the design of the piers and caissons has not been furnished in duplicate. The single drawing of each which was received with the papers has been attached to one copy of the instrument prepared (in duplicate) for the approval of the Secretary of War.

G. NORMAN LIEBER,
Acting Judge-Advocate-General.

LETTER OF MR. JACOB KRIEGER, SR., TO HON. A. G. CARUTH, M. C.

LOUISVILLE, KY., *June* 21, 1888.

DEAR SIR: The honorable Secretary of War has reported the findings and recommendations of the Board of Engineers of locating the site of the contemplated bridge between Louisville and Jeffersonville. He says, "that if the site selected by the

Note by protesting committee.—*Query: Under the law, might not these have gone first to the Board of Engineers?

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bridge company on Mulberry street be adopted, it will require a channel-span of 650 feet in the clear on the Indiana side and a span on the Kentucky side of 400 feet in the clear, but that the bridge ought to be located on Wall street, or higher up in Jeffersonville," and the Secretary remarks "that he was rather in favor of the upper (up the river) site, etc."

As one of the men that started the enterprise to build the bridge, I beg of you to see the honorable Secretary and explain to him the location, etc., and permit me to give you a few plain remarks.

To locate the bridge on Wall street, or higher up the river in Jeffersonville, *is a positive prohibition to build the same*, as it can not be built except by an additional cost of at least $400,000, and as Wall street and one or two more streets higher up in Jeffersonville are occupied by the Jeffersonville, Madison and Indianapolis Railroad tracks, the bridge could not effect a landing, because on starting at a level from said tracks the ascent to the bridge would be too steep, and to elevate the track to go over said Jeffersonville, Madison and Indianapolis tracks would land the bridge 1¾ miles back from the river in Indiana, and if located as high up on the Indiana side of the river it would strike on this (Louisville) side the large saw-mill of Joseph Hall, now the Astoria Veneer Mill and Lumber Company, who have lately invested $200,000 by new buildings, machinery, and railroad tracks in their yard; to cross them diagonally or lengthwise would cost, in a necessary suit of condemnation, more money than the bridge company could pay; but, aside from the enormous additional cost, the bridge would land at a part of Louisville where no straight street would reach it; and for business, entirely too far up town.

The site selected on Mulberry street, in Jeffersonville, strikes vacant ground on the Kentucky side, and the only street—Campbell street—in the east end of the city that goes into a line to the extreme southern part of Louisville, and as the bridge has to be, by charter, a railroad, street car, and vehicle, as well as a foot-passenger structure, it is impossible to land it in a labyrinth of streets if located as high up as the honorable Secretary seems to desire.

To the recommendation of the Board, if located at the foot of Mulberry street, the channel-span on the Indiana side to be at least 650 feet wide, and on the Kentucky shore 400 feet, I have to say that the Indiana span of 650 feet is an absurdity. No coal fleet can or ever did go over the Falls of the Ohio, even in high water, as the current is too swift. There are never more than three barges abreast, pushed by a tow-boat. Three barges are 81 by 84 feet (each 27 to 28 feet) wide abreast, and never more than three in length, each barge 170 feet long, making 510 feet long, and as the tow-boat pushing them extends in the rear about 50 feet, the length is only 580 feet, even admit 600 feet long by not over 84 feet wide. Can the pilot not direct a tow of that description through a span of 500 feet in the clear in the current of the river not more than 5 miles an hour, when on the very falls the bridge opening is only 380 feet wide (and the space in the dam only 600 feet) in a current twice as swift, and even at the dam in high enough water to go through its opening without a land-mark, except where the surface of the water may indicate to the pilot?

By locating the bridge on Mulberry street in Jeffersonville, and Campbell street in Louisville, we reach high ground in Jeffersonville within seven squares (blocks), and in Louisville, within four squares, and at a cost of less than one-tenth of the price for the right of way than the upper location, which in Jeffersonville is no less than 1¾ and in Louisville 1¼ miles for the approaches.

The bridge, if located at the foot of Mulberry street, with a 500-foot span in the clear and on the Louisville side with a span of 400 feet, is certainly without material obstruction to navigation and ought to be granted by the honorable Secretary of War, and I hope when you see him and explain the situation he will readily see that it ought to be granted; the recommendation of the Commission, which I think was prejudiced, to the contrary notwithstanding.

I inclose you sworn statements of two disinterested pilots, who desire 600 feet in Jeffersonville and 500 feet on the Kentucky side.

Let the honorable Secretary consider them, and if he can not give us 500 on the Indiana side, give us at the very worst 600 on the Indiana and 400 on the Kentucky side, and we will accept and have a chance to build the bridge.

JACOB KRIEGER, SR.

Hon. A. G. CARUTH, M. C.

SWORN STATEMENT OF MR. J. N. LITTRELL.

Q. What is your name?—A. J. M. Littrell.
Q. What is your age?—A. Fifty years.
Q. Where do you live?—A. In Jefferson County, Kentucky.
Q. What is your occupation, Mr. Littrell?—A. Steam-boating.

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Q. How long have you been engaged in the steam-boat business?—A. I have been captain and pilot of tow-boats for thirty years. Tow-boating is my principal business.

Q. Are you a Falls pilot, Mr. Littrell?—A. Yes, sir; have been for fifteen years.

Q. Are you well acquainted with the Ohio River, particularly the harbor of Louisville?—A. Yes, sir; very well.

Q. If a bridge be built from Jeffersonville, Ind., to Louisville, Ky., beginning about Mulberry street in Jeffersonville, running straight across the current to a place between Campbell and Wenzel streets in Louisville, with a span of 500 feet in the clear on the Jeffersonville side, and another span of 500 feet on the Louisville side, would such a bridge, if built according to law, obstruct navigation and transportation of coal in tow-boats?—A. A bridge built at this point, I think the span on the Indiana side ought to be 600 feet wide; 500 feet would be ample for all purposes on the Kentucky side.

Q. Do you think 600 feet in the clear sufficient for all purposes, if this bridge is built from Mulberry street, Jeffersonville?—A. Yes, sir; 600 feet in the clear would in no way be an impediment to navigation.

Q. If the bridge be built three or four squares above Mulberry street, how would it affect the approaches to the bridge?—A. I do not know much about that on the Louisville side, only that the banks are very low. If, on Campbell street, the ground is much higher.

Q. Do you know much about the ground four squares above on the Louisville side?—A. As I said before, I am not practically acquainted, only I think it would bring it about the bucket shops.

J. N. LITTRELL.

Sworn to before me this the 23d day of June, 1888.

[SEAL.] R. O. PRIEST,

Notary Public and Justice of the Peace, Jefferson County, Kentucky.

SWORN STATEMENT OF CAPT. J. T. RITCHEY.

My name is J. T. Ritchey, and I am forty-one years old. My present business is hotel business, and have no river interests whatever. I have been both licensed pilot and captain.

In reference to the bridge, which is contemplated being built, I am satisfied, by practical experience in the harbor, that a span 600 feet from the Indiana shore, straight across the current, in the clear, will in no sense impair river navigation, and a span of 500 feet on the Kentucky side would be more than ample for navigation.

Q. Do you know anything about the landing? If the bridge should be built four or five squares higher up than the present contemplated location, would you consider it practicable as a business venture?—A. No. I would consider it very impracticable to locate the bridge higher than the present contemplated location, as a business venture, as in a measure it would be useless owing to the ground being low and the approaches would extend so far across the upper end of the city. For wagon and foot-passengers it would be almost worthless.

J. T. RITCHEY.

Sworn to before me this the 23d day of June, 1888.

[SEAL.] R. O. PRIEST,

Notary Public and Justice of the Peace, Jefferson County, Kentucky.

LETTER OF MR. W. W. HITE.

WASHINGTON, D. C., *July* 19, 1888.

DEAR SIR: I called this morning and was kindly shown the report of the Board of Engineers in regard to the proposed bridge between Louisville, Ky., and Jeffersonville, Ind., by Major Adams, who asked me if I had any objections to the report to state them in writing. I have no objection to the bridge being located at Wall street at all, and this is the point suggested by a petition signed by six out of ten of the City Council of Jeffersonville, and also by a large number of citizens. Locating at Mulberry street compels the ferry company to pass under the bridge both ways every few minutes, whereas at Wall street it would be above the ferry landing and above the paved wharf for steam-boats. I would also call your attention to the statement of Major Warder, in which he says Spring street is near the center of population of Jeffersonville, and as Wall street is only one square from Spring and Mulberry two, of course Wall must be nearer the center than Mulberry street.

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In regard to boats landing near a bridge, I desire to call your attention to an advantage of landing below rather than above a bridge, as boats have to land in all kinds of weather, and it is much safer to land below than above the bridge.

I would also invite your attention to the statements of Capt. Pink Varble and Captain Penuey, taken by an official stenographer, and you will see the great objection that these practical men have made to the proposed location at Mulberry street, and require the bridge company to locate at some point at or above Wall street, as the Board of Engineers so strongly recommend. I represent in this matter, not alone the ferry company, as the projectors of this bridge would try to make it appear, but also the Louisville and Evansville Mail Company, running a daily line to Evansville, and the Louisville and Cincinnati Mail Line Company, running a daily line to Cincinnati, and I can assure you that this location (at Mulberry street) would greatly enhance the danger about the Falls of the Ohio. Another point, this bridge is not promoted by any railroad; we now have ample bridge facilities for railroad commerce, having two bridges close by. I refer to what is known as the Louisville bridge and the Kentucky and Indiana bridge, one of these paying handsomely, and the other, as yet, hardly paying more than the interest on their bonds, the stock selling at 50 cents on the dollar, and not capitalized excessively.

I trust you will see the justice of our protest and have the bridge located at Wall street or above.

Yours, respectfully,

W. W. HITE.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

P. S.—I file herewith all statements both for and against location of bridge, as taken down by Clarence Walker, official stenographer, as we have no desire to take any unfair advantage of the bridge company.

Respectfully,

W. W. HITE.

LETTER OF THE SECRETARY OF THE LOUISVILLE AND JEFFERSONVILLE BRIDGE COMPANY.

LOUISVILLE AND JEFFERSONVILLE BRIDGE COMPANY,
OFFICE OF THE SECRETARY AND TREASURER,
Louisville, Ky., August 1, 1888.

SIR: I have the honor to hand you herein for your approval, in duplicate, the acceptance by this company of the plans and location of the proposed Louisville and Jeffersonville bridge, duly signed by the president and attested by the secretary, in the presence of two witnesses. This company having never adopted a seal, it is assumed that this complies with the law.

I hand you also copies of two resolutions adopted at a meeting of the board held this day, accepting the acts of Congress and the approval of the Secretary of War, which seems necessary in order to fully comply with circular of War Department of July 13, 1886.

Very respectfully, your obedient servant,

J. W. BAIRD,
Secretary and Treasurer.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

RESOLUTION OF THE BOARD OF DIRECTORS OF THE LOUISVILLE AND JEFFERSONVILLE BRIDGE COMPANY.

LOUISVILLE AND JEFFERSONVILLE BRIDGE COMPANY,
OFFICE OF THE SECRETARY,
Louisville, August 1, 1888.

Resolved, by the board of directors of the Louisville and Jeffersonville Bridge Company, that the modifications of the plans of the bridge as suggested by the Secretary of War be, and the same are hereby, accepted.

DENNIS LONG,
President.

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RESOLUTION OF THE BOARD OF DIRECTORS OF THE LOUISVILLE AND JEFFERSONVILLE BRIDGE COMPANY.

LOUISVILLE AND JEFFERSONVILLE BRIDGE COMPANY,
OFFICE OF THE SECRETARY,
Louisville, August 1, 1888.

Resolved, by the board of directors of the Louisville and Jeffersonville Bridge Company, that the provisions of the act of Congress, approved December 17, 1872, and the supplemental act approved February 14, 1883, authorizing the construction of bridges across the Ohio River be, and the same are hereby, accepted.

DENNIS LONG,
President.

TELEGRAM FROM THE PITTSBURGH COAL EXCHANGE.

PITTSBURGH, PA., *August* 2, 1888.

The large and rapidly increasing commercial interests of the Ohio and Mississippi Valley urgently demand the adoption of engineers' report regarding Jeffersonville and Louisville Bridge, which locates the bridge at Wall street with two channel spans; and the Pittsburgh Coal Exchange, while protesting against the location of said bridge at Mulberry street, would respectfully urge your approval of said report locating it at Wall street.

JOHN A. WOOD,
President.
RICHARD BARROWS,
Secretary.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

TELEGRAM FROM HON. R. W. TOWNSHEND.

WASHINGTON, D. C., *August* 3, 1888.

Our people are deeply interested in the free navigation of the Ohio Falls at Louisville and desire a hearing as to the site of the proposed bridge from Jeffersonville to Louisville. They ask that the unanimous decision of the Board of Engineers be confirmed.

R. W. TOWNSHEND.

Hon. WILLIAM C. ENDICOTT.

TELEGRAM OF HON. WILLIAM C. P. BRECKINRIDGE AND OTHERS TO THE SECRETARY OF WAR.

WASHINGTON, D. C., *August* 3, 1888.

Will you kindly hold up your decision in the Jeffersonville and Louisville Bridge matter until our people can be heard?

WM. C. P. BRECKINRIDGE (and 7 others).

Hon. WILLIAM C. ENDICOTT.

TELEGRAM OF HON. JAMES B. BECK.

WASHINGTON, D. C., *August* 3, 1888.

Earnest protests filed against Mulberry-street terminus of Louisville and Jeffersonville Bridge. Hearing requested by myself and others before your final decision.

JAS. B. BECK.

Hon. WILLIAM C. ENDICOTT.

TELEGRAM OF HONS. B. BUTTERWORTH AND THOMAS M. BAYNE.

WASHINGTON, D. C., *August* 3, 1888.

Protests against the final action of the War Department are on the way. I am informed that our interests demand that the Jeffersonville and Louisville Bridge be

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located at Wall street, instead of Mulberry street. Our coal and iron interests are seriously involved in this decision, and we beg that action be suspended until protests, with evidence in support thereof, can be considered.

BENJ. BUTTERWORTH.
THOMAS M. BAYNE.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

LETTER OF HON. JONAS G. HOWARD.

HOUSE OF REPRESENTATIVES,
Washington, D. C., August 9, 1888.

DEAR SIR: Capt. William B. Carter, whose letter addressed to me, bearing date June 4, 1888, and hereto attached, is about fifty-five years of age; has been a resident of Jeffersonville for more than forty years last past; his life has been devoted exclusively to boating, and the last thirty-five years to piloting boats from above the falls to New Orleans. He is also a falls pilot, commissioned by the Governor of Indiana, and has for many years been engaged in piloting boats over the falls, making often as many as six or eight trips a day, but since the war he has been constantly employed by the Pittsburgh coal miners in piloting their coal-tows from the harbor above the Falls of the Ohio to New Orleans and other points on the Mississippi River. He is one of the most competent and best known falls and river pilots from Jeffersonville to New Orleans now living, and a man of high character and integrity. He is one of the falls pilots who was consulted by the bridge company as to the location of the bridge and indicated the site as the one most favorable to river navigation.

While this letter was simply designed for my use, yet, under the existing circumstances, I thought it not out of place to submit it, with other papers, for your consideration. In connection with this bridge matter I desire further to submit to your consideration the facts that it is now more than a year since the bridge was located and its site publicly made known and the merits thereof publicly discussed by the local river boat men and pilots, and the very pilots who at the time were consulted and approved of the location were then, are now, and have been for years in the employ, as pilots and agents, of the coal miners at Pittsburgh and other points above the falls, and the fact was well-known to them that the bridge company were for months taking the soundings and directions of the currents at different stages of the water at that particular location; hence, would it not be fair to presume that if this location of the bridge would have the effect upon river navigation that it is now claimed by some that it would have, that those men, thus in the employ of the coal miners and merchants, would have long since notified them of the impending danger and not have left it to the attorneys and president of the ferry and other bridge companies, directly interested in the defeat of the construction of this bridge, which comes directly in competition with them, to discover the danger to river navigation at this late date?

Respectfully submitted.

JONAS G. HOWARD,
M. C., 3d Ind. Dist.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

LETTER FROM MR. WILLIAM B. CARTER.

JEFFERSONVILLE, INDIANA, *June* 4, 1888.

DEAR SIR: I was absent down the river during the session of Board of Engineers sent here to examine the site of the new bridge, as were all other pilots. I have heard the points urged by the Ferry company and Pink Varble against the site.

One of the points, and the main one, was that full tows could not go through the span. It is a fact that full tows (that is, three lengths of boats) never go over the falls since the building of the New Albany bridge. They are now broken up here and taken down below the falls in pieces and there made up for the South. This can not be denied by any one.

I have examined the site for six months past, and have been a pilot on the Ohio and Mississippi Rivers for thirty-five years, and am acquainted with all the draughts, and I can assure you that with a 600-foot span at Mulberry street the new bridge will be safer than either of the other two bridges and no more of an obstruction to navigation than if built opposite Wall street.

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You know I have been a falls pilot here for many years and know all the points about the falls. I hold both State and United States license to pilot the falls at all stages.

There are many pilots who will verify and bear out all my statements. Unfortunately we were all down the river with tows when the engineers met, and the other side had the advantage of this.

Yours, etc.,

WILLIAM B. CARTER.

Hon. JONAS G. HOWARD,
Washington, D. C.

LETTER FROM HON. JO. C. S. BLACKBURN.

UNITED STATES SENATE,
Washington, D. C., August 12, 1888.

MY DEAR SIR: I am forced to leave the city at an early hour to-morrow (Monday) morning. I must needs be absent for a few days. I send this line to ask that you will take no final action in the matter of the location of the bridge over the Ohio at Louisville and Jeffersonville until I may see you and have the opportunity of making a statement. The question pending involves interference with the navigation of the Ohio at the falls, on which $5,000,000 have already been expended. I am sure that upon such a matter your action will be most careful and deliberate; hence my request.

Very respectfully,

JO. C. S. BLACKBURN.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

LETTER OF MR. WILLIAM M. DEVAN.

LOUISVILLE AND CINCINNATI UNITED STATES MAIL-LINE COMPANY,
Louisville, Ky., September 11, 1888.

DEAR SIR: In making my original statement relative to wreck of steamer *Jas. D. Parker* in March, 1882, the number of lives saved was stated to be eighty, which was correct, or official report. In my statement furnished you a few days since I stated number saved to be one hundred and two. This was made from memory, but upon examination of my former report I find that eighty was number reported saved. Will you kindly change my last statement accordingly and oblige,

Your friend,

WM. M. DEVAN.

Hon. A. S. WILLIS.

LETTER OF MR. C. M. HOLLOWAY.

THE UNITED STATES MAIL-LINE COMPANY,
Cincinnati, September 26, 1888.

SIR: I am writing to give you some reasons why the contemplated bridge between Louisville, Ky., and Jeffersonville, Ind., should not be located at Mulberry street, but its location should be made above the main wharf at Jeffersonville in order that it may not interfere with river commerce, and to that end I beg to give you some detail of the number of boats plying between Cincinnati, Louisville, Memphis, and New Orleans, all of which have more or less traffic at Jeffersonville, Ind. The steamers plying between Cincinnati and New Orleans and touching at Jeffersonville consist of the steamers *Guiding Star*, *Thos. Sherlock*, *Paris C. Brown*, *Golden Rule*, *Mary Houston*, *U. P. Schenck*, and *Commonwealth*. The steamers to Memphis of our packet line consist of steamer *De Soto*, steamer *Ohio*, steamer *Granite State*, and steamer *Buckeye State*. The boats plying between Cincinnati, Madison, Ind., and Louisville, Ky., are the steamer *Fleetwood*, steamer *City of Madison*, steamer *City of Vevay*, steamer *Gen. Pike*, and steamer *Minnie Bay*. These steamers all do business at Jeffersonville, and the traffic handled by said steamers will be seriously affected if the bridge is located at Mulberry street instead of above, as the representatives of river commerce insist upon, and as the representative of the majority of this interest, we respectfully but earnestly protest against making the location of the proposed bridge at the foot of Mul-

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berry street instead of putting it at a point above the steam-boat landing, as it should be. Our river commerce is already so seriously menaced by the inroads and interference of bridge piers and other authorized obstructions to the navigable waters that it is with difficulty that we can compete on the public highway with railroad traffic, and we hope that this bridge, which we understand to be local in its character, will have its location at Jeffersonville entirely above the steam-boat public landing at Jeffersonville, leaving that little bit of wharf unobstructed for river craft and which we know could not seriously interfere with the interests of the bridge company, as a bridge in fact. All of which is respectfully submitted.

Very truly yours,

C. M. HOLLOWAY,
General Manager U. S. Mail Line, President Memphis and Cincinnati Packet Company, and Superintendent Cincinnati, Portsmouth and Big Sandy Packet Company.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

LETTER OF MR. S. W. BLACK.

LOUISVILLE, KY., *September* 26, 1888.

DEAR SIR: I have been in the steam-boat business for forty years, and am now agent for the following steamers that land at Jeffersonville, and will be in danger in landing if the bridge company are allowed to locate at Mulberry street, which is just below the steam-boat landing, viz: Steamer *Fleetwood*, steamer *City of Madison*, steamer *Minnie Bay*, steamer *City of Owensboro*, steamer *Ben Hur*, steamer *James Guthrie*, steamer *Mountain Girl*, steamer *Rainbow*, steamer *Carrie Hope*.

These boats bring and take from Louisville from 600 to 1,000 passengers daily, and most of them land at Jeffersonville. You will readily see that it would endanger a large number of people's lives, when it could easily be obviated by putting the bridge a few squares higher up. I have been intending to write you for some time, although I did at one time think that the Board of Engineers' recommendation was equivalent to a refusal to permit the erection of a bridge where they propose. I trust that you will carefully consider our interests before granting what the bridge people ask, as they are entirely unreasonable in their demands, and I think their main object in going so low down is to cripple the ferry company, as I can see no other reason.

Respectfully,

S. W. BLACK.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

TELEGRAM OF MESSRS. ALEXANDER P. HUMPHREY AND OTHERS.

LOUISVILLE, KY., *September* 29, 1888.

In the interest of free navigation we again pray you to locate Jeffersonville Bridge above ferry landing in Jeffersonville.

ALEX. P. HUMPHREY (and 14 others).

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

LETTER FROM THE SUPERINTENDENT LOUISVILLE AND JEFFERSONVILLE FERRY COMPANY.

JEFFERSONVILLE, IND., *September* 28, 1888.

DEAR SIR: Referring to the proposed location of the Louisville and Jeffersonville bridge, I desire to call your attention to the serious injury the Mulberry-street site will do the Louisville and Jeffersonville Ferry Company. This company owns and operates the following-named steamers, with the following capacity for passenger traffic, viz: Steamer *Sunshine*, 1,100 passengers; steamer *W. C. Hite*, 800 passengers; steamer *Shallcross*, 1,000 passengers; and steamer *Sherley*, 800 passengers.

Two of these boats are continually running in the ferry line, and make during the

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day sixty trips, and our records show that the company's steamers carried 1,000,000 passengers last year, and during the past three years (with ice, fog, and heavy winds to contend with) this company have never suspended business for one day.

If the bridge is located at Mulberry street the Louisville and Jeffersonville Ferry Company would be compelled to pass through the piers every few minutes. During high winds, fog, and ice it would be impossible for the company's boats to run these piers without endangering the lives of passengers and great risk of steam-boat property, together with the transportation of stock and vehicles to and fro. In fog the ferry-boats run by sound of the bell placed on the docks located on either side of the river, and it requires the greatest care for the reason that the company's steamers ply immediately at the head of the Falls of the Ohio, and with the proposed bridge at the foot of Mulberry street the ferry company will then be compelled to lay up their boats.

This company is not opposed to the bridge, but only to the location, where, in the opinion of the directors of this company, including a large number of experienced steam-boat men, it certainly will obstruct navigation and do great injury to this company, as well as the great coal and iron interests whose companies' numerous steamboats and barges ply between points above the Ohio River and points south of Louisville, Ky.

To locate the bridge at Spring street or Wall street there can be no objection on the part of this company, as the currents are more adaptable, and, in the ferry company's judgment, is far enough above the falls for all practicable purposes.

I fail to see why the bridge company objects to Wall street. It is more centrally located than at Mulberry street, being only two squares from the Government depot and one square above the principal street of Jeffersonville, and more convenient to country roads.

In conclusion, I would respectfully request, in behalf of the company that I represent that you consider the report of the Board of United States Engineers as submitted to you.

In regard to the location of this bridge I desire to impress on your mind that the Wall-street site or any other site will not in any way figure as a political significance.

Very respectfully,

E. L. DORSEY,
Superintendent Louisville and Jeffersonville Ferry Company.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

Subscribed and sworn to before me this 28th day of September, 1888.
[SEAL.] J. FISHER, Jr.,
Notary Public, Jefferson County.

LETTER OF HON. JO. C. S. BLACKBURN.

UNITED STATES SENATE.
Washington, D. C., September 29, 1888.

DEAR SIR: In the matter of the location of the Louisville bridge, which is now pending before you, I beg to say that my information is that three engineers of your Department have already passed upon the matter, and have all reported against the Mulberry street location. I am also informed that a large number of affidavits from thoroughly reliable and competent men have been filed protesting against this site as dangerous to the navigation of the river. I am not an engineer and can not undertake to advise as to your action in the premises, but the importance that attaches to your action induces me to request your most careful consideration of the different views that have been submitted to you. Of course I don't mean to have any mistake made, but I only seek to avoid it. Property rights, I doubt not, are involved, as are personal interests as well. I only ask for that which I know will be granted by you, a careful consideration of the commercial interests that must needs be affected.

Very respectfully,

JO. C. S. BLACKBURN.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

AFFIDAVIT OF MR. GUSTAVUS A. KARWIESE, CIVIL ENGINEER.

Q. What is your name?—A. Gustavus A. Karwiese.
Q. What is your occupation?—A. I am a civil engineer.
Q. How long have you been a civil engineer?—A. All my life; I graduated as civil engineer in Prussia.

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Q. Have you examined map marked A?—A. Yes, I have examined map marked A, nd am personally familiar with the location for over eleven years. The shores on his map are not correct, and the location of the bridge as drawn on this map would ot land at Mulberry street on the Indiana side, but would land above the ferry landng, and would not interfere with the ferry franchise.

Q. Do you know Colonel Merrill, Major Stickney, and Captain Lockwood?—A. I now them by their reputation and by their work performed.

Q. Do you think it would be policy for the Government to allow a bridge company o erect a bridge when these gentlemen, after examining the site and going over the ground, say they strongly disapprove of the location?—A. I agree with them on the irst proposition that the bridge should be built at or above Wall street, in Jeffersonville, but it should not be built below this point. The span recommended in the second proposition, if the bridge is built at this location, I should say ought to be wider at least 750 feet.

Q. Is this map marked A drawn in such proportion as to be a fair map to explain to an engineer's mind, the location of the bridge, shores, etc.?—A. It is not. It seems to me that this map has been drawn purposely to bamboozle, mislead, and deceive.

Q. In what capacity have you served as a civil engineer?—A. I was commissioner to the International Exposition, Vienna, 1873, from Missouri; commissioner to the Centennial Exposition, Philadelphia, 1876, from Missouri; member of the advisory board of Arkansas; commissioner to the International Exposition, Paris, 1878, from Missouri; consulting engineer to the United States Senate Committee on the District of Columbia.

I file herewith as part of my evidence map marked A, which I speak of in this affidavit.

GUSTAVUS A. KARWIESE.

Subscribed and sworn to before me (with map marked A, inclosed) this 28th day of September, 1888.

[SEAL.]

ALLEN R. HITE,
Notary Public, Jefferson County.

TELEGRAM OF MESSRS. D. L. PENNEY AND OTHERS.

LOUISVILLE, KY., *September* 30, 1888.

DEAR SIR: As pilots interested in an unobstructed river, we hope you will carefully consider the statements of Capt. Pink Varble, who is head and shoulders above other falls pilots, in locating the Jeffersonville Bridge, and don't get it too close to the head of the falls or in the cross-currents.

D. L. PENNEY (and 9 others).

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

TELEGRAM FROM MESSRS. BARTLETT NIXON AND OTHERS.

JEFFERSONVILLE, IND., *September* 28, 1888.

We, the undersigned pilots, and not owners in any line of boats, pray the honorable Secretary of War to land north end of Jeffersonville Bridge at or above Wall street.

BARTLETT NIXON (and others).

WILLIAM C. ENDICOTT,
Secretary of War.

LETTER OF MR. W. M. PATTON.

WASHINGTON, D. C., *July* 24, 1888.

DEAR SIR: In accordance with the second recommendation of the Board of Engineers in regard to the construction of the bridge across the Ohio River between Louisville and Jeffersonville, I respectfully submit for your consideration and approval new plans, showing a clear span of 650 feet at low water on the Indiana side of the

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river, the northern pier situated at low-water line, and a clear span of 400 feet at low water on the Kentucky side, the south pier at low-water line. While submitting these for your approval we can not too earnestly request you to lessen the length of the long channel-span. A span of such a length (other than suspension bridges) does not exist anywhere, to my knowledge, and requirements of this kind introduce elements of greater danger and risk, and should not be required unless the interests of navigation clearly requires it, which I do not think has been shown in this case, and your own views expressed in regard to the Memphis bridge holds, it seems to me, with greater force. A slight increase of power or the use of additional power at these dangerous places, whereas now a small tow-boat with an immense tow fleet is notoriously powerless to control the direction of the tow, and is entirely at the mercy of the current. At a small increased cost it would not be necessary to hold the barges at the large angle mentioned in the report of the engineers, and with this additional power a span of 550 to 600 feet would give ample water-way; a length of span greater than this should not be required if it can be reasonably avoided.

In regard to locating the bridge above Mulberry street, it is simply impracticable for reasons which have been fully presented for your consideration in my letter dated June 18, to which I respectfully refer you.

Yours, respectfully,

W. M. PATTON,
Chief Engineer Louisville and Jeffersonville Bridge Company.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

LETTER OF THE SECRETARY OF WAR TO MR. WILLIAM M. PATTON, CHIEF ENGINEER OF THE LOUISVILLE AND JEFFERSONVILLE BRIDGE COMPANY.

WAR DEPARTMENT,
Washington City, July 30, 1888.

SIR: I have the honor to inclose an instrument in duplicate indicating approval by the Secretary of War, under certain specified conditions, of the design and location, as shown by the accompanying maps, of a bridge proposed to be erected by the Louisville and Jeffersonville Bridge Company across the Ohio River between Louisville, Ky., and Jeffersonville, Ind., under the provisions of an act of Congress approved February 14, 1883.

Please cause these papers to be properly executed and returned to this Department for completion.

It is proper to state that Department circular of July 31, 1886 (copy herewith), has not been complied with in the following particulars: (1) The minutes of the organization of the company and the extract from the company minutes showing the names of the present officers are not properly authenticated by the secretary and verified by the company seal, but are certified to by a notary public, who does not appear to have been connected with the company or to have been the authorized custodian of its records; (2) there is, among the papers submitted, no formal acceptance by the company of the provisions of the act of Congress authorizing the construction of bridges across the Ohio River.

I beg to request that you supply the information indicated above.

Very respectfully,

JOHN TWEEDALE,
Chief Clerk, in the absence of the Secretary of War.

Mr. WILLIAM M. PATTON,
Chief Engineer Louisville and Jeffersonville Bridge Company, Washington, D. C.

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REMONSTRANCE FROM HON. J. D. TAYLOR AND OTHERS.

HOUSE OF REPRESENTATINES,
September 12, 1888.

SIR: Several of the undersigned have heretofore, either by written ommunication or in person, remonstrated against the location of the Louisville and Jeffersonville Bridge below the point (Wall street) sug-gested by your Board of Engineers in their report to you. We desire now to renew our former remonstrance and to call your attention to the written protests of the steam-boat and coal interests of Cincinnati, which were made at the time the question was first under consideration.

We present herewith copies of communications from C. M. Holloway, general manager of the United States Mail Line Company; M. V. Daly, president of the Southern Transportation Line; R. W. Wise, superin-endent Memphis and Cincinnati Packet Company; C. E. Hydes, and others. We also call attention to a general petition on file in your office from a large number of pilots, citizens, and steam-boat men. We ask the most careful consideration of the views of these representative busi-ness men. Pennsylvania, Ohio, and other States producing iron and coal will be seriously damaged by a reversal of your Board's decision.

As some evidence of the magnitude of one of the interests which will be injuriously affected by a bridge at Mulbery street, we quote from a recent statement of the superintendent of the Cincinnati Cham-ber of Commerce and Merchants' Exchange the following:

There is one aspect of the river business to which I should like to call your imme-diate attention, and that is the rapid growth which has in late years taken place in the transportation of coal by river. Of course this pertains both to the Ohio and Mississippi. From the advance sheets of my report to the Chamber of Commerce concerning coal, which I inclose, you will observe that the receipts of coal at this city have increased since the close of the preceding decade from 1,305,285 tons to 2,008,850, and from 1854–'55 and 1864–'65 from 383,555 and 609,859 tons, respectively. The marked increase must attract your attention, and it is the more noticeable because the ratio from decade to decade has not varied greatly. In 1882–'83 I made a calculation, the results of which will answer equally well for the past year, inasmuch as the quantity received was about the same in each year, the quantity received by river in 1884–'85 having been 1,854,573 tons, and in 1882–'83, 1875,574. Now the coal received by river in 1882–'83, which represented 92.7 per cent. of all that was received, was the equivalent of 25,038 car-loads, the transportation of which by rail would have required the arrival in our city on every business day of the year of over thirteen trains of thirty cars each.

The inquiry I made further revealed that fact that if all the steam-boats that ar-rived in Cincinnati in 1852–'53, the year which exhibited the largest number of ar-rivals on the records of the Chamber of Commerce, had brought merchandise equal to their total tonnage, as indicated by the United States custom-house measurements, with 33 per cent. added for carrying capacity greater than that indicated by the measurement, basing the calculation on the whole number of steam-boats that were plying between Cincinnati and other ports in that year, this grand aggregate would have been exceeded by the coal transportation of the river in 1882–'83 512,086 tons. If every boat in the year 1852–'53 had arrived at this city loaded with every pound of freight which its carrying capacity would have permitted, the coal transported by river in 1882–'83 would still have exceeded this grand aggregate 37 per cent. Tak-ing the average number of arrivals in the thirteen years prior to the war, instead of the year representing the largest number of arrivals, it would show the excess to have been 65 per cent.

It will be observed, too, that this calculation assumes that every vessel which ar-rived in the earlier period was loaded to its utmost capacity, which was, of course, not the case. I say this much as showing with what little knowledge the statements are made at times touching the present relation of river transportation to earlier years. It is thus shown that the single article of coal transported in our time repre-sents well nigh double the entire freights of the steam-boats which conducted the business of this city when steam-boating on the Western rivers was recognized as in its prime. It must be remembered, too, that this represents but a single port in this great system of internal water-ways.

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In the light of these facts, we need hardly say that the question you are called on to decide is not a local one, but affects the interests of our own State and of over one-third of the States of the Union.

Very truly and respectfully,

J. D. TAYLOR.
A. C. THOMPSON.
BENJ. BUTTERWORTH.
C. H. GROSVENOR.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

LETTER FROM THE U. S. MAIL LINE COMPANY.

CINCINNATI, *July* 30, 1888.

SIR: In the contemplated bridge from Louisville to Jeffersonville, you have appointed a Board of United States Engineers to make a proper survey for the location of said bridge. The said engineers have such location, and in the opinion of the representatives of river commerce it is deemed the best location that could be made to treat all interests fairly; therefore we pray that you will have adopted the report of your engineers on said location, for the reason, if said bridge should be located at any other point further down the harbor than the point selected by your Board of Engineers, it would be not only detrimental to river commerce, but would preclude river traffic at Jeffersonville, Ind., absolutely. This bridge is not intended to be a public highway for the accommodation of great continental trunk lines, but on the contrary is local in its character, and means nothing more than competition for local traffic between the two cities of Louisville and Jeffersonville, and what we are jealous of is the interference of river commerce and river traffic; therefore, we again pray your honor that you adopt the report made by the United States engineers.

With great respect, I am, yours, etc.,

THE U. S. MAIL LINE COMPANY.
By C. M. HOLLOWAY,
General Manager.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

LETTER FROM THE SOUTHERN TRANSPORTATION LINE.

CINCINNATI, OHIO, *July* 30, 1888.

DEAR SIR: We respectfully and earnestly request that you adopt the report of the United States engineers on the location of the contemplated new bridge between Louisville, Ky., and Jeffersonville, Ind., for the reason that if bridge be placed at any other point than the one recommended by your Board of Survey of United States Engineers, the navigation of the Ohio River as touching Jeffersonville, Ind., will be totally destroyed, and we therefore earnestly pray you in the interest of the free navigation of the Ohio River to adopt said plans for location of this bridge as recommended by your United States engineers.

Respectfully,

SOUTHERN TRANSPORTATION LINE.
By M. V. DALY,
President.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

LETTER FROM THE SUPERINTENDENT, MEMPHIS AND CINCINNATI PACKET COMPANY.

CINCINNATI, *July* 31, 1888.

DEAR SIR: As the representative of this company, I would earnestly and respectfully ask you to indorse the report of the United States engineers as to the location of the bridge between Jeffersonville, Ind., and Louisville, Ky. Should the bridge be

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ated any lower down than indicated by the engineer's request, our boats would be ut out entirely from doing business at Jeffersonville, Ind.

Respectfully, yours,

R. W. WISE,
Superintendent Memphis and Cincinnati Packet Company.

HON. WILLIAM C. ENDICOTT,
Secretary of War.

LETTER OF HON. T. M. BAYNE AND OTHERS.

HOUSE OF REPRESENTATIVES,
September 11, 1888.

SIR: On the 2d of last August the Pittsburgh Coal Exchange sent ou a telegram, a copy of which we inclose, marked A, protesting against ie location of the Louisville and Jeffersonville Bridge at Mulberry reet. That body represents between $15,000,000 and $20,000,000 of apital, and includes many of the most active, conservative, and public-pirited citizens of Pennsylvania.

We now lay before you a petition to the same effect, marked B, signed y all the leading coal pilots, merchants, and steam-boat men of Pittsurgh. The money invested by the people of our State in this direcon would aggregate over $50,000,000. In addition to the coal and ver interests we speak for our iron and lumber interests which depend or cheap transportation upon the free and unobstructed navigation of ie Ohio River, and which will be seriously injured by the bridge as ow sought to be located.

The difficulty caused by placing piers in the Ohio River at the wrong lace or too close to each other has been for twenty years a subject of omment in the U. S. Engineers' Reports. This difficulty is especially erious to the coal and iron interests of Pennsylvania, Ohio, and West 'irginia. The magnitude of these interests is too well known to require tatement. Suffice it to say that hundreds of millions of dollars are inolved in their conduct and development.

These interests rely largely upon the barge system, as it is the only roper and economical way of shipping heavy cheap articles of prime ecessity.

The size of the ordinary "tow" carrying coal from Pittsburgh varies rom ten to fifteen coal-boats, each 26 feet wide and 175 feet long. Many 'tows" in recent years have averaged over thirty boats, carrying from '00,000 to 1,000,000 bushels of coal at one trip. Some idea of the imporance of this species of transportation may be formed from the fact that uch a "tow" would require for its transportation on rail over two housand cars of 500 bushels each, making one hundred trains of twenty ars each, and which, if joined together, would be over 12 miles in ength. It is not surprising, therefore, that this inland system of transportation has steadily increased from year to year. The building of railroads has diminished the proportionate amount of passenger travel on the river and increased the amount of bulky and heavy products and manufactures.

We feel every assurance, Mr. Secretary, that you will be slow to strike a blow at the interests of our constituencies as involved in this question, unless some overwhelming public reason imperatively demands such action on your part. We deny the existence of any such reason here. There is not even the usual conflict between the two great

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interests of rail and river. The contemplated bridge is not for a railroad.

The special danger to the system of barge or cheap transportation, should this bridge be located at Mulberry street, is set forth in the unanimous report of your Board of Engineers. The evidence of Captain McIntyre, of Pittsburgh, an old and experienced pilot and steamboat man, together with numerous others, sets forth the danger more in detail. We think this evidence should be conclusive upon your mind. Upon its face the proposition to locate this bridge is untenable. Its piers would be within 300 yards of the crest of the falls—the most dangerous point in the navigation of the Ohio River. The current is very swift and runs at such an angle, and varies in different stages of water to such an extent as to make it impossible to comply with the conditions of the law.

Protesting again most emphatically against any bridge below Wall street, and asking for our people the protection of the Department from this contemplated injury to the important interests we represent,

We are, sir, very respectfully,

T. M. BAYNE.
WM. W. SOWDEN.
LEVI MAISH.
NORMAN HALL.
WELTY MCCULLOUGH.
WM. L. WILSON.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

EXHIBIT A.

PROTEST OF THE PITTSBURGH COAL EXCHANGE.

PITTSBURGH, PA., *August* 2.

The large and rapidly increasing commercial interests of the Ohio and Mississippi Valley urgently demand the adoption of Engineers' report regarding Jeffersonville Bridge, which locates the bridge at Wall street, with two channel spans; and the Pittsburgh Coal Exchange, while protesting against the location of said bridge at Mulberry street, would respectfully urge your approval of said report locating it at Wall street.

JOHN A. WOOD, *President.*
RICHARD BARROWS, *Secretary.*

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

PETITION OF MESSRS. JOHN A. WOOD AND OTHERS.

PITTSBURGH, PA., *August* 13, 1888.

We, your petitioners, respectfuly represent, in the matter of location of the Louisville and Jeffersonville Bridge, that the only proper one is the crossing from Wall street, in Jeffersonville, Ind., to a point as located in Kentucky.

And further, that owing to the change of currents at the different stages of water in the river, as well as the close proximity to head of falls, the Mulberry street location would be disastrous and render navigation hazardous.

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We would earnestly urge the adoption of site selected and recommended by United States engineers as the proper one if bridge is to be built at all. And we will ever pray, etc

JNO. A. WOOD, President Pittsburgh Coal Exchange.
RICHARD BARROWS, Secretary
THOMAS FAUCETT & SONS, Steam-boat owners.
J B WILLIAMS, Steam-boat owner.
O'NEIL & CO., Steam-boat owners.
W. H. BROWN & SONS, Steam-boat owners.
HORNER & ROBERTS, Steam-boat owners.
JOHN A. WOOD & SON (JNO. JR.,) Steam-boat owners.
J. W. MCINTYRE, Steam-boat captain.
R. F. BOYD, Steam-boat captain.
J. H. WOOD, Steam-boat captain.
R. M. BOLES, Steam-boat captain.

The SECRETARY OF WAR.

LETTER OF HON. ALBERT S. WILLIS.

LOUISVILLE, KY., *September* 20, 1888.

SIR: In behalf of the river and local interests of this city, I respectfully present some facts in regard to the proposed bridge between this city and Jeffersonville. What I shall say will be as a citizen of Louisville, who for many years was officially connected with the questions affecting its river and harbor interests, and also as the attorney and representative of those interests.

ATTITUDE OF THE GENERAL GOVERNMENT.

I assume that the position of the General Government as to all interstate transportation and commerce, whether by land or water, is that her regulations as well as her protection must overshadow all and rest unequally on none. If the commerce over the proposed bridge promises to equal that of the Ohio River, then both will receive equal consideration, subject to the condition that "free navigation shall not be substantially or materially obstructed." If either interest must yield more than the other, it must be that one which is of the least service to commerce. The construction of a bridge at any given point is a matter of no special concern to the Government. The preservation of our great navigable streams as free highways of travel and commerce is a matter of high concern with all our people, and to you, as Secretary of War, they look, under the law, for the protection of their interests.

BRIDGES NOW OVER OHIO RIVER—EVERY BRIDGE AN OBSTRUCTION.

It does not follow that because an application for a bridge has been made that it must be approved even if the location and plans are unobjectionable. Otherwise a dozen bridges might be constructed at one place. Every additional bridge is an additional and independent obstruction of an existing navigation. The immense value of this navigation to the people of the Ohio and Mississippi valleys is well known to you. The burden from bridge obstructions is already serious if not oppressive.

Already on the Ohio River alone there are more than a dozen bridges, the number having been doubled within the last ten years. The great number of bridges on the Mississippi River, the Missouri River, and other rivers connecting with the Ohio River is well known. Upon the Ohio River bridge building has been especially active. The leading

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paper of our State and of the South, the Louisville Courier-Journal, in a recent editorial, August 6, 1888, under the head line "A Network of Bridges," sounds a note of alarm that ought be heeded. It says:

A NETWORK OF BRIDGES.

If all the railroad bridges across the Ohio River that are now contemplated are built, and it seems that a larger portion of them will be, the boats will have little or nothing to do between Louisville and Henderson but to dodge piers. Outside of the two here, there is one proposed to be built at Hawesville for the Indianapolis, Canneltos and Chattanooga Railroad; one at Rockport for the Rockport and Owensborough Railroad; one at Owensborough for the Vincennes, Oakland City and Owensborough Railroads; one at Newburgh for the proposed Bowling Green, Hartford and Ohio River Railroads; one four miles above Henderson for the Ohio Valley Road; one at Uniontown; one at Paducah for the Chicago and Paducah Road; and one at Cairo for the various railroads centering there.

The stretch of river referred to in this editorial embraces less than one-eighth of the whole.

The burden thus laid upon our river navigation is very heavy. I feel, therefore, every assurance (1) that you will want to be convinced that there is a public necessity for a bridge here, and (2) when so convinced that you will approve plans which locate it where it will do the least harm to the interests affected.

IS THERE ANY PRESSING PUBLIC NECESSITY FOR A BRIDGE?

At the last census the population of Louisville was 123,000; of Jeffersonville 9,300. There is now, as the proof shows, a railroad, the Jeffersonville, Madison and Indianapolis, and a ferry, giving quick and frequent transportation for passengers, wagons, and freight. No witness has proved or even mentioned a necessity for additional intercommunication between these two cities. Both cities want a bridge, but to say there is a "public necessity" would be a perversion of words—an exaggeration of the facts. In all contests touching bridge sites this consideration has been given prominence.

WHERE SHOULD THE BRIDGE BE BUILT?

Waiving the question as to whether there is any public necessity for a bridge here, the next question is, where ought it to be built? I answer, where it will do the most good and the least harm, and that place, upon the authority of the Board of Engineers and upon the proof, is at Wall street, instead of Mulberry street.

IF ANY BRIDGE IS BUILT IT SHOULD BE AT WALL STREET.

The Board of Engineers says:

Whilst there would undoubtedly be more or less danger in passing anywhere in this vicinity, on account of the proximity of the falls, the Board are of the opinion that the danger would be very greatly lessened by locating the bridge further up the river, say at or above Wall street, in Jeffersonville.

The reasons given by the Board are:

(1) "In that part of the river the current is parallel to the shore lines, and tows could pass the bridge by running straight with the current."

(2) "Such a location would also entirely do away with the objections relating to the landing of packets and ferry-boats at Jeffersonville."

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Other reasons appearing in the testimony of Dorsey, Howard, Gilmore, etc., in favor of Wall street as compared with Mulberry street, are:

(3) "The current is from 5 to 6 miles an hour at Mulberry street and only about 3 miles at Wall street."

(4) Wall street is nearer the center of population and is one square nearer to Spring, the principal commercial street.

(5) Wall street is 1,250 feet (one-quarter mile) nearer the United States quartermaster's warehouse, which will be a large patron of the bridge.

(6) All the county and township roads are nearer Wall street.

(7) The approaches to Wall street are much better and freer from obstructions. Mulberry street runs four blocks and ends; just beyond it is an embankment 3 feet high of the Jeffersonville, Madison and Indianapolis Railroad. The same railroad, as the map shows, runs across Wall street, but there it is "level with the surface." Wall street extends past New Market four or five blocks. Mulberry stops with New Market. See maps and evidence.

(8) The rear of Wall street is higher by several feet than Mulberry street, hence less affected by high water.

(9) A bridge can be built at Wall street in compliance with the law. The current runs straight with the shore to Mulberry street, which is one-fourth mile, as the law contemplates. It is also straight for more than one-half mile above.

(10) A majority of the councilmen, as Mr. Dorsey testified—six out of ten—favored Wall street a few weeks ago. Under the threat of the company not to build the bridge except at the Mulberry terminus a change has been wrought.

(11) There are no engineering difficulties in the way. None have been proved.

(12) The cost would be less at Wall street than at Mulberry; it would require not as many or as great curves. These last two propositions I state upon information which I deem more authoritative than the opposite statements contained in Mr. Patton's (the engineer of the bridge) letter to you of June 18.

(13) Wall street will not interfere with the area needed for getting tows and barges into "proper position."

In the light of these facts I do not understand how Mr. Patton can say to you that it is "absolutely impracticable" to build a bridge with Wall street as a terminus. I deny most positively his proposition, and challenge him to prove it. There is no proof of it in these papers, and yet the final favorable indorsement of your Engineer Department is conditioned, as I understand it, upon this alleged fact. The language is:

> If it be "absolutely impracticable," as stated in the within communication (Mr. Patton's letter), to place the bridge at Wall street, then its location as shown on the accompanying maps *might* be assented to, *only, however*, upon the conditions recommended by the Board.

(The italics are mine.) I submit that this is only a qualified, conditional indorsement. But as the whole question is now in your hands I do not know that this should be called to your attention.

HARBOR AT LOUISVILLE WILL BE INJURED.

Another objection which I will briefly suggest is that the proposed bridge will bisect our harbor. The harbor of Louisville, as shown by Witness Kremer, wharf-master, and Capt. W. M. Devan, keeper of the life-saving station, is very small, narrow, and inadequate to the wants

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of our commerce. Serious and frequent accidents occur in the attempt to get out in the stream, because of the swift currents, and, as one of the witnesses says, it requires "skillful and experienced pilots" to manage boats at our wharf. Four years ago the Government, recognizing the necessity for an "enlargement of the Louisville harbor," adopted a plan, partly for that object, the estimate for which is over a million of dollars. While thus enlarging our harbor at the lower end, it is now proposed to limit or restrict its capacity and convenience at the upper end by this permanent obstruction. If the bridge is built at Wall street this objection will still exist, but not to the same extent.

Asking that you give careful consideration to these suggestions, I am, Mr. Secretary, with great respect, very truly,

ALBERT S. WILLIS,
Of Counsel.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

At the request of Maj. H. M. Adams, who requests that I explain to whom I refer in the above signature, I here state that, in opposing the Mulberry-street site, I appear for and represent the coal and navigation and harbor interests of the city of Louisville. Both as counsel and individually as the representative of that city in the Federal Congress for ten years, I enter my most sincere and earnest protest against the proposed site. Witness my hand this 3d of October, 1888.

ALBERT S. WILLIS.

PROTEST OF THE HON. W. P. TAULBEE, M. C., AND OTHERS, COMMITTEE.

HOUSE OF REPRESENTATIVES,
Washington, D. C., September 28, 1888.

SIR: We wish most respectfully, but most earnestly, to protest against the proposed bridge at the Falls of the Ohio. We speak for the people of fourteen States, embracing more than one-half the population, wealth, and power of these United States. Our constituents want cheap coal, cheap iron, cheap salt, and lumber. The rivers of our country supply these wants. In nearly all our bridge laws, special and general, we find these provisos, "navigation shall in no manner be obstructed or impaired," "free navigation not to be obstructed," "free and safe navigation shall not be interfered with," etc. You are, Mr. Secretary, the guardian of our river interests. The law looks to you; our people look to you to protect these great interests. The proposed bridge is an unnecessary and serious blow at Ohio River navigation, and as such we trust will meet with your prompt disapproval. We feel confirmed in this hope by the

UNANIMOUS REPORT OF THE BOARD OF ENGINEERS.

It seems to us that such a report, which was "fully concurred in" by General Duane, then your Chief of Engineers, should not be set aside, except upon the clearest and strongest evidence, and for the most imperative public reasons; none of which, as we confidently assert, can be found in this record.

The Board held several public meetings, at which the bridge company, and also the coal, navigation, and local interests were represented.

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Evidence was introduced and arguments heard on both sides. In addition to this the Board made, as they state, "a personal examination of the proposed site of the bridge, and of the river for some distance above, both on the Louisville and Jeffersonville sides." The three engineers comprising this Board were peculiarly qualified for the duty to which you assigned them. Colonel Merrill, as you well know, is one of the framers of the law under which these proceedings were had, and for over twenty years has been directly connected with the Ohio River; Major Stickney, under your assignment, has for years had charge of the Falls of the Ohio, and has given close study to its conditions; Captain Lockwood was also thoroughly fitted for this work.

This Board of old and experienced engineers, upon the evidence, upon "personal examination," and upon their own previous information, unanimously and, using their own words, "strongly disapprove" of the location at Mulberry street.

THE LOCATION "EXCEEDINGLY DANGEROUS."

Elsewhere in the report we find the statement:

> The location selected for the bridge is deemed by the Board an exceeding dangerous one for the interests of navigation.

General Duane in his indorsement of June 23, 1888, says:

> Within the range of the Ohio River, it is doubted whether a more exceptionable location could have been selected as a site for a bridge.

None of these statements have been or can successfully be controverted. The testimony of every witness on the subject is strongly corroborative. Captain McIntyre, for twenty years a pilot and captain on the Ohio and Mississippi Rivers, says:

> There is no other point more dangerous to navigation.

Captain Varble, a steam-boat man for forty-eight years and a falls pilot for thirty-five years, says:

> It is the most hazardous place for navigation from Pittsburgh to the Gulf. * * * There is as strong a current at Mulberry street in high water (coal-boat stage) as on the falls.

N. W. Hughs, formerly for twenty years a steam-boat man and now a large coal dealer, says:

> It is the most dangerous point on the river, and no bridge could be built at any point on the Ohio River that would be more dangerous to navigation.

He gives his reasons at length.

Col. I. L. Hyatt, formerly a large owner and captain of coal tows and steam-boats, says:

> The current above the falls is very swift and dangerous, especially when the water is high, say 10½ or 12 feet, by the canal gauge, at which time coal tows go through the Indiana Chute.

Capt. L. D. Anderson, for thirty-one years a pilot, says:

> There is no worse location for a bridge.

To the same effect is the evidence of Captains Dougherty, Whysall, Carter, and half a dozen others.

So dangerous are these falls, that a special license as "falls pilot" is required, and there are only two or three of these who would be entrusted with more than two coal-boats at once. As F. Harness, a witness for the bridge, states, "boats are not allowed to go over the falls unless in charge of a regularly appointed falls pilot without forfeiting their

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insurance." Even with the aid of skillful and experienced falls pilots hardly a week passes when some vessel is not in jeopardy. The witnesses give the names of many of the larger steam-boats which have recently been wrecked in the Indiana Chute.

As a further evidence of the "exceedingly dangerous" and "exceptionable" character of this point it is brought out in the evidence that a life-saving station has been established here, the only inland station in the United States, and its record of craft secured and of 400 lives saved within four years is the highest of any station in the service.

With these undisputed facts before you, showing the peculiar and perilous conditions at this point, we submit, Mr. Secretary, that if there is a single doubt in your mind as to the location of this bridge, that doubt should be resolved in favor of the public interests which we claim to represent, and against the local, private interests of this bridge company.

A further examination of the report and the evidence will, we think, disclose not one but several serious and unanswerable objections to the proposed site.

BARGE TRANSPORTATION.

Chief among these is the effect it will have upon the system of barge transportation, which is, for our people, the only proper and economical way of shipping coal, salt, lumber, iron and other heavy cheap articles of prime necessity. While the railroads have lessened the amount of passenger travel on our rivers, the amount of bulky products and manufactures has steadily increased, having more than doubled in the past four years. It is indispensable to our constituents that these products should encounter no unnecessary tax during their transit to the markets on the Lower Ohio, the Lower Mississippi, and to the Northwest. The vessels which navigate the Ohio should be allowed to carry their loads, as they now do, to Saint Paul as well as Saint Louis and New Orleans. On account of the great length of the average voyage it is necessary to reduce expenses to the minimum by using powerful tow-boats with very large fleets. Any bridge which compels a breaking up of bulk or of these fleets or "tows," as suggested by one of the directors of this bridge, will add to the cost of every pound of freight carried in this way.

The Government has already expended over $5,000,000 to make navigation "easy and free" at these falls. Within the past three years two additional projects, involving a cost of over $1,500,000, have been approved by your Chief of Engineers, looking to the removal of rock in the Indiana Chute and at the canal, and appropriations are now in your hands for these purposes. The object of these appropriations, as stated by your Department, is to secure the "rapid passage of all commerce," and now you are asked to permit the placing of other rock, piers, and obstructions in the immediate path of that same navigation, which will not only delay but seriously endanger the immense commerce of the Ohio River and its 18,000 miles of tributary streams. The number of vessels passing the Falls of the Ohio during the last fiscal year was 7,288, or more than the St. Mary's Falls Canal, and more than double the number through the Suez Canal. The aggregate under tonnage was 2,439,731 tons, which is only about one-half of the real tonnage or load carried. One of the leading articles of this commerce was 50,000,000 bushels of coal, of which more than half passed through the Indiana Chute. This is the proportion now, but when the present improvement of the Indiana Chute is completed this proportion will be largely increased.

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COAL-BOAT NAVIGATION DELAYED AND ENDANGERED BY PROPOSED BRIDGE.

While the difficulties of transporting model barges, iron boats, and all vessels will be heightened greatly by the bridge as now located, this is peculiarly true of coal "tows." This results (1) from the character of the boats, (2) from the size of the fleet, and (3) from the method of navigating them at this point.

(1) The tugs and barges have flat bottoms and no keels, and slide easily sidewise.

(2) The tows are now much larger than formerly—a result of competition. Some of these "tows," as the evidence shows, now number thirty boats. Of course the larger the "tow" the more unwieldy and difficult to manage, especially as the tug-boat is placed in the rear of the tow. On account of winds, eddies, and oblique currents the vessel or tow can only be kept on the proper course by being held obliquely to it, thus occupying space more than the mere width. This is strikingly true at the Falls of the Ohio. The conditions here are clearly and accurately presented by your Board of Engineers:

* * * The bridge site is 3,372 feet above the dam across the Falls of the Ohio, and 1,060 feet above the actual crest of the falls. Just below the proposed bridge site the Indiana shore curves to the right, so that the bridge is just above a point in the river. The Indiana Chute, which is the channel over the falls, is close to the Indiana shore, and hence tows that intend to cross the falls must pass around this point to reach the channel, as the falls are not navigable for coal tows until the river has reached a stage of 11½ feet on the Louisville and Portland Canal gauge, at which time there is a strong current over the falls; the Indiana Chute can only be reached by "flanking," and it is essential to safety that tows should be properly under control, and be exactly in right shape before entering the chute. Any failure to secure this result may cause the loss of a part or all of the tow on the rocks in the falls, on the Government dam, or on the piers of the Ohio Falls Bridge, which is located in the swiftest part of the chute, and gives a clear opening of only 380 feet.

Not one of the statements is contradicted by the evidence on either side. On the contrary they are strongly confirmed.

SPECIAL DANGERS TO COAL TOWS.

And the dangers are set forth in detail by our witnesses. Captain Varble, Captain McIntyre, of Pittsburgh; N. W. Hughes, and a dozen other witnesses present the situation, nor are they contradicted in any material statement by the witnesses for the bridge.

Captain Varble, as all the evidence shows, does four-fifths of the business of falls piloting. He is the principal one who carries over large tows, and hence, because of economy, and because coal rises to be utilized, requires quick work, he is almost invariably employed. Captain Varble describes with particularity the method and dangers of passing the falls. This none of the bridge witnesses do. Captain Varble says:

We come down along the straight shore above Jeffersonville until we reach a point near the ferry landing, which is about Spring street. We immediately change the course of out boat or "tow" and head over towards Louisville at an angle of say 25 degrees to 30 degrees, and then we "flank" the point (at Mulberry street), *i. e.*, throwing the boat on a quarter and backing up to the right point at the end of Mulberry street, and continue that way until we get down within one-half mile of the head of the falls, then straighten up our boat to run the dam and piers of the existing bridge. * * * At a fair stage of water ten to twelve coal-boats and from fourteen to twenty barges is the size of an ordinary tow. Coal-boats are from 160 to 170 feet long and 26 feet

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wide. Barges for coal are 130 by 26 feet. Model barges for freight and iron are from 30 to 35 feet wide and 200 feet long. An ordinary tow is, therefore, 620 to 650 feet long. We do take extra large tows at 750 feet long and 125 feet wide. Have taken sixteen coal-boats and several barges at a time. I have taken twenty-six barges at a single trip.

Is it surprising that with a bend in the river, with a "current which does not run straight there in high water," that an unwieldy tow of ten or fourteen boats, measuring from 650 to 750 feet long, pushed by a tug from behind, and in a current running from 5 to 6 miles an hour, is it surprising, as Captain Varble states, that this would be "very dangerous and hazardous," or that "a span of 650 or 700 feet would not make it safe?" What he states a dozen or more witnesses confirm.

Captain McIntyre, of Pittsburgh, a practical falls pilot, to the same effect says:

It (the method of getting a tow over the falls) depends a great deal on the wind. If the wind is from the Kentucky shore the current does not set off so strong from the Indiana shore, and if it is not from the Kentucky shore we keep backing very strong all the time in toward the Indiana shore, and when just below the ferry landing we direct our boat at an angle of 40 degrees with its head toward the Kentucky shore. We keep in that position until we get down within 75 yards of the head of the dam. This would make the boat lay at Mulberry street at an angle of about 40 degrees from the shore with its head towards the Kentucky shore; this would be the position at Mulberry street. The "tow" and steam-boat would be about 650 feet long. After this we straighten up and go down toward the dam and existing bridge.

"What would be the effect," he is asked, "upon navigation if a bridge were built from Campbell to Mulberry street?"

It would be [he answers] a very great interference with navigation. There is a cross current running from the Indiana shore towards the Kentucky shore at an angle of 40 degrees, and the swiftness of the current there is at least 5 miles an hour (others make it more). * * * Taking a tow of, say ten boats, which would give a length of 650 feet; in coming down through the proposed bridge it would be necessary for us to "flank" and kill the headway in order to overcome the force of the current at that point. After the head of the "tow" had passed the left-hand pier, it would then be necessary to go ahead strong, so as to escape the right-hand pier of the proposed bridge, which would throw the "tow" forward with such force as to come in contact with the Government dam before we could check her.

The force of this statement will be seen when we recall the situation. The current runs, in boating stage, at least 5 miles an hour. Several witnesses say it is $5\frac{1}{2}$ or 6 miles an hour. A current at 5 miles an hour will be 440 feet in one minute. The distance from the proposed bridge to the crest of the falls is 1,060 feet, and to the Government dam is 3,372 feet. The tow of ordinary size, with propeller behind, is 650 feet. It will thus be seen that, under the influence of the *current alone*, the head of the tow, within one minute after its rear has left the bridge, will have passed 30 feet beyond the crest of the falls ($650+440=1,090-1,060=30$), and under the same influence it will have, in $6\frac{2}{11}$ minutes, struck the Government dam ($3,372-650=2,722\div440=6\frac{2}{11}$). In this calculation we have made no allowance for the swifter current after passing the crest of the falls, nor for the "going ahead strong," the putting on extra steam referred to by Captain McIntyre. With ten, or even a less number of flat-bottomed, unmanageable barges, does not this uncontradicted evidence fully establish the statement of your Board of Engineers, that "it is essential to safety that tows should be properly under control, and be exactly in right shape before entering the chute? Any failure to secure this result may cause the loss of a part or all the tow on the (1) rocks in the falls, (2) on the Government dam, (3) or on the piers of the Ohio Falls bridge, which is located in the swiftest part of the chute, and gives a clear opening of only 380 feet." This bridge was built un-

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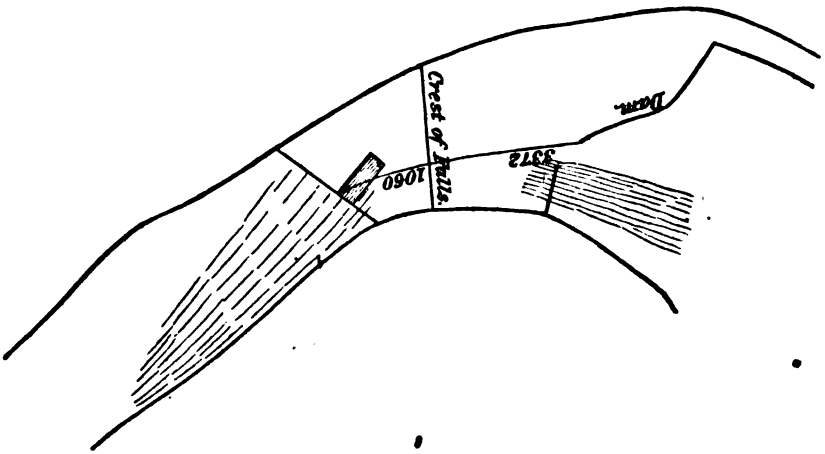
der a special act. The following diagram imperfectly illustrates the foregoing facts:



Another good and sufficient reason against the proposed site is given by Mr. Hughes, now a prominent coal merchant, but formerly an owner and navigator of coal and steam boats:

When there is a clear river of 10 or 20 miles and a tow-boat breaks her tow apart, a boat can go along and catch one or two barges at a time, tie them to the shore, and go after the others. At this site, with a wide river and no landing on the Indiana side, and a wide river to cross to get to Louisville, if a tow-boat should get one or two barges to the Kentucky shore, before she should get back the others would be destroyed either on the falls, the Government dam, the Louisville bridge, the big eddy, or the Kentucky and Indiana bridge. With these four obstructions, in addition to the proposed bridge, it would be practically impossible to gather them together.

The statement of these facts, as given by the witness, needs no comment.

PECUNIARY LOSSES.

The pecuniary disadvantages resulting from the proposed bridge obstruction are fully set forth by Captain Lockhart, the traffic manager of the Louisville and Portland Canal, by Mr. Hughes, Mr. Samuelson, Colonel Hyatt, Mr. Dugan, and half a dozen others. Mr. Hughes is asked "how would it do to break a tow in five or six parts, as has been suggested by the builders of this bridge." His answer is:

Coal rises must be utilized immediately. They sometimes last from one to two days, and sometimes we have water in the morning and none in the evening, and while the tow-boat was going to West Louisville, which is the landing here and about 7 miles below Pumpkin Patch, the coal rise may have run out. Coal-boats now draw from 7½ to 8½ feet; they are deeper now than they were twenty or thirty years ago. Coal-boats drawing 8½ feet might pass over the falls in the morning, and if the water fell at the rate of 1 inch an hour it would make the falls impassable by the time she would make that trip, as it takes five or six hours. This illustrates the difficulty of dividing tows. A tow thus going over the falls would require five or six hours. This time would be occupied in traversing a distance of 16 miles, unfastening the lines of the first tow and fastening them to the second tow to be carried over before she reached the proposed bridge.

Captain Varble shows that it would make a "difference of $500 to $1,000 a trip on account of the detention for boats to take their turn at the canal, and because the locking capacity of the canal is limited."

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The cost of a tow averages $300 a day; of a steam-boat $200 per day (see United States Engineers' Report 1882–'83, page 1900). The falls are now navigable over one-sixth of the year. When the present improvement is completed they will be, says your engineer, navigable for coal-boats at all stages when they can reach Louisville. When the falls are navigable the canal is not, but if it was it would be a large saving in time and money for coal tows to use the former.

INJURY TO GENERAL FREIGHT AND PASSENGER BOATS.

In addition to barge and coal tow navigation, the general freight and passenger steam-boat interest is injuriously affected by the proposed bridge. As the evidence on this point is all on one side we will not cite it, but simply recall to your attention the decision of your Board:

The location selected for the bridge is deemed by the Board an exceedingly dangerous one for the interests of navigation on other accounts.

It is just two squares below the public landing at Jeffersonville and one and a half squares below the ferry landing. All descending steam-boats desiring to land at Jeffersonville are compelled to round to just above the site of the bridge, in order to land, and are likewise compelled after landing to turn around above the bridge in order to continue their course. During this operation the headway of the boat is checked, and if anything goes wrong she is liable to drift down against the piers.

The danger to stern-wheel boats is particularly great, as they are much less manageable than side-wheelers, especially in a wind, while the tendencies to build stern-wheelers is on the increase, on account of their superior economy. * * *

The increased risk to all boats caused by thick or foggy weather or high winds should also be taken into account. * * *

To show that the objection against building a bridge just below a public wharf is well founded, reference is made to the report dated February 23, 1888, of the Board of Engineer officers convened to discuss a general law for bridging the Missouri, Mississippi, and Illinois Rivers.

One of the general recommendations of the Board is as follows: "Whenever practicable and in the interests of navigation, all bridges located in vicinity of important landings should be placed above rather than below such landings."

The reasons for this recommendation apply with more than ordinary force to the case of a bridge which has just below it such a dangerous and at times impassable channel as the Falls of the Ohio.

We refer you in this connection to the protest in the record of the United States Mail Line Company, the Memphis and Cincinnati Packet Company, the Southern Transportation Company, the Louisville and Evansville Mail Company, and the hundred or more masters and pilots representing the principal steam-boat interests of the Ohio River and its tributaries. We believe you will give due heed to these old and experienced navigators.

The evidence shows that it is impracticable to establish a landing place below Mulberry street. Not only will the place of landing be made very dangerous, but as these boats in passing over the falls are compelled to go under this bridge, the same dangers attendant upon the transfer of tows will to a degree attach to their passage.

THE LAW GOVERNING THE CONSTRUCTION OF OHIO RIVER BRIDGES.

Having recalled some of the facts bearing upon the question before you, we now, Mr. Secretary, ask your attention to the law under which you are called upon to act.

The general law now in force upon the subject is contained in the act of Congress of December 17, 1872 (17 Stats. 398), as amended by the act of February 14, 1883 (22 Stats., 414), and, so far as we desire to discuss it, is as follows:

SEC. 2. That every bridge * * * shall have its axis at right angles to the current at all stages.

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SEC. 3. That the piers of the high span and the piers of the draw shall be built parallel with the current at that stage of the river which is most important for navigation, etc.

SEC. 4. Any company authorized to construct a bridge across the Ohio River shall submit to the Secretary of War for his examination * * * a map of the location, giving, for the space of at least one mile above and one mile below the proposed location, the topography of the banks of the river, and the shore-lines at high and low water. This map shall be accompanied by others, drawn on a scale of one inch to two hundred feet, giving, for a space of one-half a mile above the line of the proposed bridge and a quarter of a mile below, an accurate representation of the bottom of the river, by contour lines two feet apart, determined by accurate soundings, and also showing over the whole width of this part of the river the force and direction of the currents at low water, at high water, and at least one intermediate stage, by triangulated observations on suitable floats. The maps shall also show the location of other bridges in the vicinity and shall give such other information as the Secretary of War may require for a full and satisfactory understanding of the subject.

One of the former Chief Engineers of your Department, General Humphreys, in his report on the Cincinnati Bridge, commenting on this bridge law, says:

The bridge law was founded upon the official reports of certain officers of engineers and upon verbal information given by them to the Committee on Commerce of Congress, which committee examined a large number of other experts. * * *

The manner in which tows passed a bend in the river; the manner in which they would pass a bridge, variously situated in reference to bends above and below it; the direction these craft would take above and below the bridge within the limits where navigation was affected by it, and all other points bearing upon the security and ease of navigation by steam-boats, tows, rafts, etc., were discussed by these officers and others, and this discussion formed the basis of the act. That special attention was given to large and coal-boat navigation is shown by the fact that section 2 of the law requires that "every such bridge shall have at least one channel span placed over that part of the river usually run by descending coal fleets."

MEANING OF THE LAW.

The origin and object of this law are well known; its provisions, as herein quoted, are clear and specific. If there was any doubt as to the force and effect of them it is solved by the decisions of your Department.

General (then Major) Parke, in his letter submitting to Secretary Belknap the report of the Board of Engineers in the Cincinnati Bridge case, says:

The agent for the trustees of the Cincinnati Southern Railway Company maintains that the provisions of law have been fully complied with, for the reason that the piers of the proposed bridge are parallel with the current at the point of location.

Section 3 of the act approved December 17, 1872, and which is in the existing law, provides:

"That the piers of the high span and the piers of the draw shall be built parallel with the current at that stage of the river which is most important for navigation," etc.

Parallel with the current, where? Certainly not only at the absolute site of the bridge, for that would be of no value to navigation. Why is it that section 4, the succeeding section of this act, requires that there shall be a map prepared, "giving for the space of at least 1 mile above and 1 mile below the proposed location, the topography of the banks of the river, the shore-lines at high and low water, the direction of the current at all stages, and the soundings accurately showing the bed of the stream, the location of any other bridge or bridges, and shall furnish such other information as may be required for a full and satisfactory understanding of the subject by the Secretary of War," etc. Surely, if this provision has any meaning it must be that the condition of the river as to channel and current above and below the exact site of the bridge for the distance of 1 mile each must be such as to insure that the free navigation of the river shall not be materially injured by the bridge; that the channel and the current in that distance of 2 miles (in present law one-half mile above and one-fourth mile below) shall be parallel to the piers of the high span and draw at that stage of the river most important for navigation. If that parallelism is not

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found to exist, then the Secretary of War may authorize the modification of the location or of the plan of the piers, or of both, provided he does not diminish the width of the spans contemplated by the act, and provided the free navigation of the river be not materially injured thereby. He may require that the width of the spans referred to shall be increased.

We cite this upon the question of parallelism of the current and its essential importance. If the parallelism required could not be had, the Secretary changed the "location" under the law of 1872. As to the power of the Secretary under present law to change the location there is some doubt, but this is immaterial.

General Humphreys, then Chief of Engineers, indorsed these views. The bridge company submitted new plans, which were approved by the Secretary of War.

General Humphreys's comments upon the law are as follows:

The object sought in requiring the parallelism of the piers with the direction of the current, and having a survey for a mile above and a mile below the proposed site of the bridge, was to insure not only the safe and easy passage of the bridge by steam-boats, tows, rafts, etc., but also passage of the reaches of the river above and below the bridge, so that the navigation should not be seriously impaired by the bridge not only at the *very spot where the bridge is built*, but throughout *all that part of the river* the navigation of which is or would be affected by the bridge. This was the object of the law, and in this spirit its meaning is to be interpreted.

If the piers of the high span and the draw were merely required to be parallel with the current *at the site of the bridge*, there is scarcely a point on the Ohio River where a bridge can not be built under the law, for even in a bend those piers for the short distance of their length can be built parallel with the current there. Such a provision of law would therefore be of no value to the navigation which this act was designed to protect.

The question as to whether this bridge, if built according to the plans and location proposed by the company, would materially obstruct navigation, depends upon the path which tows must take after its construction, *above* and *below* its site and under *its* structure. If that path necessarily endangers the tows, either the plan or location should be so changed as to obviate the danger. The board of officers, after investigation, have reported that, adopting the location, the plan must be modified in a certain specified manner, or, the plan being adopted, the location must be changed in a certain manner.

These opinions have never, to our knowledge, been controverted anywhere, and we assume are a correct interpretation of the law.

NO BRIDGE AT MULBERRY STREET CAN BE LEGALLY BUILT.

It will be readily admitted that, for reasons heretofore presented, if there is any point on our Western rivers where the conditions of the law should be fully and strictly complied with, it is here within 300 yards of the Falls of the Ohio.

An examination of the maps and the site of the proposed bridge, together with the report of your Board of Engineers, the evidence of the navigators of the river, and others familiar with the surroundings, show that the proposed bridge would not conform to the requirements of the laws as follows:

(1) The axis of the bridge is not at right angles to the current at all stages, nor could it be so placed, as the direction of the current varies with different stages.

(2) The currents deviate from the prescribed right angle, varying from 30 to 40 degrees. The observations were not made, as the law demands, at "all stages"—"at low water, at high water, and at least one intermediate stage."

The evidence overwhelmingly sustains both of these propositions.

The map filed under the law by the bridge people purports to give the currents "when at good boating stage." A duplicate of same map

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afterwards presented in evidence, says it was taken with "10 feet water on dam." No higher stage is given. We file herewith two maps, marked B and C. Map B, No. 35, is from your United States Engineer Department, and we presume its accuracy will not be questioned. Map C was prepared by Col. G. A. Karwiese, assistant engineer for District of Columbia under President Grant, and is based on official and personal surveys.

We ask you, Mr. Secretary, to compare these maps, especially with the current map filed in this case bearing the names of the engineer (Mr. Patton) and assistant engineer (Mr. Douglas) of the proposed bridge. It may be noted here that neither of these engineers nor any one engaged in this work have attested the accuracy of these maps, either as to currents or as to topography. We challenge the accuracy of this current map, and we call your attention to the general topography of the river for (quoting the law) "one-half mile above and one-fourth mile below the proposed bridge." The map of the bridge company (whether intended so we do not charge) is grossly deceptive. There is a bend in the river at Mulberry street, making what your Board calls a "point." The evidence confirms this. Up to Mulberry street the current runs (as shown by the arrows on the map) southwest at an angle, from 30 to 40 degrees. At Mulberry street (in high towing stages) "immediately at Mulberry street," says Captain Varble, "the influence of the falls is felt;" "as strong a current at Mulberry street in high water as on the falls") the current abruptly changes from southwest to northwest at an angle of 20 to 30 degrees. By placing a ruler on map 35 parallel with the thread of the stream this fact will be clearly seen.

Instead of the piers of this bridge being "parallel with the current at that stage of the river which is most important for navigation" for one-fourth mile below and one-half mile above its location, there is an *abrupt change of current* directly at that point.

All the evidence shows this change of current in high water, but the current map on file is so drawn as to the shore-lines as to make this current, when changed, appear to be in a direct line with the "straight" current running parallel with the Indiana side of Wall street and above. This we deny. This we say has not been proved and can not be proved.

(1) Your Board states, "just below the proposed bridge site the Indiana shore *curves to the right*, so that the bridge is just *above a point* in the river." Hence the necessity of "flanking" in "running broadside with the current" in order to "get under the point to reach the Indiana Chute." This point is seen in maps B and C, but not in the "current" map. The Board discuss the "margin of safety coal tows have at bridges located in parts of the river that can be run straight, as compared with the site proposed where tows must make an angle of 27 degrees with the current." Further, they discuss the propriety of putting the bridge at Wall street, which is about one-quarter mile (1,250 feet) above Mulberry, and say: "In that part of the river the current is *parallel* to the shore-line, and tows could pass the bridge by running straight with the current."

(2) It is a fact brought out in the evidence and shown in General G. Weitzel's report on the subject that "the Falls of the Ohio are formed by an irregular mass of limestone lying in the bed of the river. The general direction of this mass of rock is from southwest to northeast. The fall in low water is about 26 feet." "The Indiana Chute is the main and longest of the three channels. It runs near the Indiana shore and

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makes a large bend near the foot of the falls, called the Big Eddy. It is 2¾ miles long." (See map C.)

The geological formation confirms and illustrates the evidence as to the natural course of the current. It is forced by the straight Indiana shore and by the direction of the rocks towards the Kentucky shore until at or just below Mulberry street the "draw" of the Indiana Chute, combined with the reflex influence of the Government dam, turns it, as we have said, abruptly and swiftly towards the mouth of the chute.

(3) Captain Varble testifies:

The current does not run straight there in high water, and they could not locate the piers at right angles with the current; it would always turn cross-ways through the piers in high water.

Colonel Hyatt says:

The proposed bridge does not have its axis at right angles to the current at high towing stages, but that the Wall street terminus is more at right angles than the Mulberry street terminus.

Captain Musselman says:

It is right angles at Wall street, but otherwise at Mulberry street.

So say five or six witnesses. No engineer or director or witness for this bridge has made oath that the proposed site would answer the requirements of the law.

If, Mr. Secretary, you are for one moment inclined to the opinion that this bridge can be legally located at Mulberry street, or that the maps (current) correctly set forth the situation, we would most urgently request that the old Board be reconvened at once, or a new Board (if preferred), to whom these questions could be more specifically submitted.

HAS THE LAW BEEN COMPLIED WITH?

We have discussed the question, "Can the law be executed?" We now ask, "Has it been executed?"

Section 4 of the general law above cited provides, among other things—

That any person or company authorized to construct a bridge across the Ohio River shall submit to the Secretary of War for his examination a design and drawings of the bridge and piers, and maps of the location, etc.

Said maps and drawings shall be referred to a Board of Engineers for examination and report, which Board shall personally examine the site of the proposed bridge. * * * and if said Board of Engineers report that the site is unfavorable, the Secretary of War shall be authorized, on the recommendation of said Board, to order such changes in the bridge or its piers or such guiding dikes or other auxiliary works as may be necessary * * * for the security of navigation; and the proposed bridge shall only be a legal structure when built as approved by the Secretary of War.

Under this section "drawings of the bridge and piers" were "submitted to the Secretary of War" in last April. By Special Orders 24, a Board of Engineers was constituted, May 4, 1888, "to examine and report upon the plans of the proposed bridge * * * submitted by the Louisville and Jeffersonville Bridge Company." On June 1, following, that Board sent in its report. The "plans of the proposed bridge," as we understand the record, were withdrawn or not acted on, and on the 24th of June, 1888, we find "new plans" submitted by Mr. Patton, the engineer of the bridge.

We inquire whether section 4 is not imperative. "Said drawings" (*i. e.*, those upon which the Secretary is to act) *shall* be referred to a Board, etc. Has not the law of 1883 so changed the law of 1872 in the form of procedure as to require the said "maps and drawings" to be

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irst referred before jurisdiction is given to the Secretary to decide? We know that the same action authorizes the Secretary, "on the *recommendation*" of said Board, to order such changes in the bridge * * * as may be necessary * * * for the security of navigation."

What is a "recommendation?" Webster defines it the "act of advising something as fit to be done or adopted," and the word "recommend," "to commend to the favorable notice of another; to put in a favorable light before any one; to praise in order to the acceptance of others;" also, "to advise, as an action, practice, measure, remedy," etc.

The Board, after discussing the margin of safety for coal tows, does say, "In the opinion of the Board the latter opening (650 feet) is the least that should under any circumstances be allowed at this locality, but an opening of 700 feet would be better," and it does "recommend" that span, but in the same sentence say "they strongly disapprove of it." Will any one reading their report say that they "advise it as fit to be done or adopted" in this application? We submit that in the letter and spirit of the law no "recommendation" has been made by the Board of Engineers except that the plans for a bridge at *this* location be disapproved.

Some of these reasons have been already given. They involve questions of engineering, of commerce, of navigation, and of law.

RECAPITULATION.

Twenty-eight years ago the Board of Engineers (Capt. A. A. Humphreys, Capt. George G. Meade, and Capt. William B. Franklin), with "maps before them made by Capt. R. E. Lee, Corps of Engineers, in 1837," in concluding their report on the Rock Island Bridge, "considered it proper to recapitulate some of the well-known principles of bridge building. These principles are, among others: (1) That at a given place, in locating a bridge over any stream, the site where the velocity of the current is a minimum should be selected. (2) The piers should always be placed parallel to the thread of the stream (thus offering the least obstruction to the flow of the water, and increasing the velocity of the current as little as possible)." Both of these principles are violated by the proposed bridge. The velocity of the current there is from 5½ to 6 miles an hour in high water as against 3½ miles at Wall street, 1,250 feet above. The piers can not in the true meaning of the law be placed parallel with the current. (3) A third principle which has been referred to and which will also be violated, is that bridges should be placed above and not below steam-boat landings. (4) The bridge axis will not be at right angles to the current.

In addition to these objections from an engineering and legal standpoint we have sought to call your attention, Mr. Secretary, to the questions of commerce and navigation involved in the location of this bridge. In this connection we have discussed the system of barge and coal-boat transportation already in successful competition with and the only sure regulator of railroads, carrying millions of tons of freight and destined every year to increase its capacity. We have referred to the evidence showing the special dangers now attendent upon the navigation of the river at this point and the extra hazard to life and property should this bridge be built. We have asked you to consider not only the navigators and owners of boats, whose lives and property will thus be put to additional peril, but also the very large portion of the community who are interested in prices of products and merchandise, the delivery

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of which will be made more uncertain and more difficult and therefore more costly by this bridge. For, besides, the extra hazards of navigation, it is admitted on both sides that a bridge at Mulberry street will necessitate a large reduction in the size of tows and the consequent increase in the cost of transportation.

These results, so seriously affecting the pre-existing rights of navigation and so injurious to the important interests we have the honor to represent, you are now asked to sanction, and that, too, not in behalf of some counter interest of equal or approximate public dignity, such as a railroad, but in aid of a local enterprise inaugurated and controlled by individual capital.

Confident that the interests of our people will receive all due consideration at your hands, and thanking you for your many courtesies in connection herewith, we subscribe ourselves, sir,

Very truly and respectfully, yours,

W. P. TAULBEE,
WM. L. WILSON,
R. W. TOWNSHEND,
T. C. CATCHINGS,
JOHN M. ALLEN,
C. R. BRECKINRIDGE,
BENTON MCMILLIN,
W. J. STONE,
N. C. BLANCHARD,
Committee.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

We send herewith Exhibits A,* B, C, D,* and E.*

ADDENDA.

Having examined the charts, and having intimate acquaintance with the situation, I desire to enter my earnest protest in the name of my State against the proposed further interruption of navigation between Pittsburgh and Saint Paul.

PLATT B. WAKER,
Waterway Commissioner of Minnesota.

LETTER OF HON. T. M. BAYNE AND OTHERS, COMMITTEE.

HOUSE OF REPRESENTATIVES,
September 12, 188[illegible]

DEAR SIR: The undersigned, a committee appointed to represent interests affected by the construction of the proposed bridge between Louisville and Jeffersonville, have received and sent to you the following affidavits and papers bearing upon the question.

1. Affidavit of Pink Varble.
2. Affidavit of J. W. McIntyre.
3. Affidavit of James A. Dougherty.
4. Affidavit of L. D. Anderson.
5. Affidavit of Fred Littrell.
6. Affidavit of G. W. Musselman.
7. Affidavit of Charles David.
8. Affidavit of J. K. Westfall.
9. Affidavit of J. I. Dorsey.
10. Affidavit of Francis M. Ryan.
11. Affidavit of Col. I. L. Hyatt.
12. Affidavit of A. T. Gilmore.

* See ante.

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13 Affidavit of Moses Irwin.
14. Affidavit of N. W. Hughes.
15. Affidavit of A. H. Dugan.
16. Affidavit of Max A. Samuelson.
17. Affidavit of John C. Howard.
18. Affidavit of William M. Devau, keeper life-saving station.
19. Affidavit of Charles Kremer, wharf-master.
20. Affidavit of E. Lockhart, traffic manager Louisville and Portland Canal.
21. Affidavit of J. Wysall.
22. Affidavit of Col. W. W. Hite.
23. Affidavit of Frank Carter.
24. Jeffersonville ordinance as to Jeffersonville, Madison and Indianapolis Railroad.
25. Affidavit of Max Samuelson, second.
26. Affidavit of James C. Dugan.
27. Affidavit of James O'Connor.
28. Affidavit of Job Whysale.

We will send others to-morrow.

Very respectfully,

T. M. BAYNE.
N. C. BLANCHARD.
T. C. CATCHINGS.
W. J. STONE.
C. H. GROSVENOR.
B. MCMILLIN.
WM. L. WILSON.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

AFFIDAVIT OF CAPTAIN PINK VARBLE, FALLS PILOT.

Q. Give your name, age, residence, and occupation, and how long.—A. Pink Varble; residence, Louisville, Ky.; age, fifty-nine; occupation, Falls pilot and steam-boatman. I have been steam-boatman since 1848, and have been a regular Falls pilot since 12th of September, 1853.

Q. What proportion of the business at the Falls in piloting boats of all kinds do you have?—A. Well, I think in the last ten years I have done four-fifths of the work of piloting boats over the Falls.

Q. When the Falls are in a navigable condition, can you pass through the canal?—A. No, when they are in a navigable state for coal-boats.

Q. At what stage are they navigable for coal-boats or barges?—A. From 9½ feet up on the Falls, or 11 feet in the canal.

Q. What is the size of an ordinary tow of coal-boats and barges on the Falls?—A. At a fair stage of water, coal-boats ten to twelve, fourteen to twenty barges.

Q. Give the size of coal-boats and barges, width and length.—A. Coal-boats are from 160 to 170 feet long, and 26 feet wide. Barges are 130 by 26 feet, that is, only coal-barges. Model barges for freight and iron are from 30 to 35 feet wide and 200 feet long.

Q. Give the size, width, and length of these tows as they ordinarily go over the Falls.—A. An ordinary tow over the Falls is about 620 to 630 feet long. We do take extra large tows at 750 feet long and 125 feet wide.

Q. What was the largest tow that was ever taken over the Falls, as far as you know?—A. I have taken sixteen coal-boats and several barges. I do not know how many with the *Joe Williams*. I have taken twenty-six barges at a single trip.

Q. How many trips did you make for this *Joe Williams* tow at the time you speak of?—A. Took her tow over in two trips.

Q. What was the size of the whole tow, number of pieces, and number of bushels of coal, as near as you can come at it?—A. She took that trip thirty-one coal-boats and a number of barges, making a total of 800,000 bushels.

Q. How long does a coal rise last ordinarily?—A. An ordinary rise runs from three to five days, but there are cases where it has to be done in one day; I mean where coal and iron is carried over the Falls.

Q. How long a time would it require to tow a boat like the one you have described through the canal?—A. Ordinarily about three days, but I got them over the Falls in one day.

Q. What would be the cost per day of such a tow?—A. About $300 a day.

Q. Please state the difference in carrying coal-boats and barges and iron boats through the canal and in carrying them over the Falls.—A. As a general thing, it makes a dif-

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ference of from $500 to $1,000 a trip on account of the detention for boats to take this turn at the canal, and because the locking capacity of the canal is limited.

Q. Do you know the site of the proposed bridge and the surrounding country?—A. Yes, sir.

Q. Where is the steam-boat landing on the Indiana side; what side of the ferry landing?—A. It is in front of and just below Spring street.

Q. How do boats depart from that landing, and what would be the effect upon the safety of managing such boats from the construction of the bridge at the proposed site?—A. In a high stage of the water it would make navigation very hazardous from the fact that in landing they have to round-to and round-in, and in departing they have to round-out, throwing them broadside to the current each time, and the bridge being so close below the landing, they would constantly be in danger of getting on to the piers in getting straight with the current.

Q. Is there any place on the Jeffersonville side below Mulberry street where a landing or wharf could be made?—A. No, sir.

Q. Why?—A. The location is too near the Falls, and the water is too shallow from the landing.

Q. What would be the effect upon the navigation of the river as regards coal and iron boats if the proposed bridge is constructed?—A. It would make it very dangerous and hazardous for coal tows to go through the span at the proposed location.

Q. Would a span of 650 or 700 feet make it safe at that point?—A. No.

Q. What is the direction of the current at the proposed site of the bridge in high water?—A. It does not run straight there, and they could not locate the piers at right angles with the current; it would always run cross-ways through the piers in high water.

Q. Explain how you navigate this part of the river with a coal tow?—A. We come down along the straight shore above Jeffersonville until we reach a point near the ferry landing, which is about Spring street. We immediately change the course of our boat or tow and head over toward Louisville at an angle of say 25 to 30 degrees, and then we "flank" the point, *i. e.*, throwing the boat on a quarter and backing up to the right point at the end of Mulberry street, and continue that way until we get down within half a mile of the head of the Falls, then straighten up our boat to run the dam and piers of the existing bridge.

Q. How rapid in high water is the current at this point; how many miles an hour?—A. On a sudden rise (a head rise) I think it will reach 6 miles an hour, ordinarily 5 miles an hour.

Q. How long does a coal rise usually last?—A. All the way from one day to five days unless an unusual rise, then it will last one week or so, but it takes an unusual rise for that.

Q. Of course the danger of boats is largely increased in windy and foggy weather?—A. Yes.

Q. Are the tows of the size usually carried through the Indiana Chute easily managed?—A. Yes, in calm weather.

Q. Why could you not take through two or three boats and come back for the balance?—A. Takes too long to do it and too expensive, and the coal rise would probably be over before it could be done. These coal rises require prompt action. You have got to be there when the water comes or it will leave you.

Q. How many miles would you have to go to take a tow through and come back?—A. From 8 to 10 miles each way, and that would be from 16 to 20 miles on the round trip. Coal-boats would have to be left above the landing in Jeffersonville and then go away below the Falls to get a landing, and would have to run 8 to 10 miles down to land them in a safe place and then come up the same number of miles, which would be very hazardous and impracticable because of the shortness of the time.

Q. Suppose the bridge were built between Wall street and the island; how does the current run there?—A. That is in a straight piece of the river; the current would run perfectly straight.

Q. Is the current straight, as you state, at all stages of water?—A. Yes, at all stages it don't change up there at all.

Q. How far does the influence of the falls—that is, the increased current—extend above the Government dam?—A. At high water you feel the effect of the falls as high up as Mulberry street. There is as strong a current there in high water as on the falls.

Q. Do you know of any casualties within the last few years at this immediate point where the bridge is proposed to be constructed and below it, either to steam-boats, barges, coal-boats, or other boats?—A. There have been accidents below, both on the dam and on the bridge.

Q. Is there any part of the river from Pittsburgh to New Orleans more dangerous than this point?—A. No, sir. I consider the Falls the most hazardous place for navigation from Pittsburgh to the Gulf.

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Q. How is Wall street located in reference to the population of Jeffersonville?—A. I would call it near the center

Q. In your judgment as a Falls pilot and steam-boatman, ought a bridge of any span be constructed at the present site from Mulberry street across?—A. No, sir; I should not consider anything but a suspension bridge, and even that would be dangerous to steam-boats on account of the chimneys.

Q. Has the city of Louisville sufficient harbor room at present?—A. She has not. We have none on the Indiana side until you get above Jeffersonville. On the Louisville side below that bridge you would have three-fourths of a mile.

Q. Is not the harbor in a very crowded condition now?—A. Yes, sir.

Q. Do you know Captain J. T. Ritchey?—A. Yes, sir.

Q. If so, is he an experienced Falls pilot and steam-boatman, do you know him as such?—A. He is not a practical steam-boat pilot or steam-boat captain, and no pilot on the Falls at all.

Q. Would you intrust your boat to him across the falls?—A. No, sir; nor anywhere else.

Q. Do you know Captain Dave Dryden?—A. Captain Dryden is an old pilot and has retired for some twenty years and quit piloting before the tow-boat system commenced. The conditions at this point have changed since he retired from business.

Q. What interest have you in this controversy?—A. I have not one dollar's worth of interest in steam-boat stock. I speak only in the interest of navigation on the Ohio River.

PINK VARBLE.

Subscribed and sworn to before me on this the 25th day of August, 1888.
[SEAL.] E. F. WARFIELD,
Notary Public, Jefferson County, Kentucky.

AFFIDAVIT OF CAPTAIN J. W. M'INTYRE.

Q. Give your name, residence, age, and occupation.—A. J. W. McIntyre, of Pittsburgh, Pa.; occupation, pilot and captain for twenty years; age, fifty-two years old.

Q. What is your business here to-day in Louisville?—A. I am here with a coal-tow, the *John A. Woods*, on this present coal rise.

Q. What is the size of your tow?—A. Fourteen barges, holding 200,000 bushels of coal.

Q. What is the usual size of tows that come down from Pittsburgh and pass over the falls?—A. The usual size is about ten boats, and three or four fuel-boats, making thirteen or fourteen boats.

Q. What is the size of unusual tows?—A. I have known the *John A. Woods* to tow twelve boats and five fuel-boats.

Q. Are there any larger than this?—A. Yes; the *Joe Williaws* and *Billy O'Neill* take larger tows, as high as thirty-two and thirty-three pieces.

Q. Have you ever carried tows over the falls?—A. Yes.

Q. Please explain your method of getting a tow over the Falls.—A. Starting from Pumpkin Patch, we come down along the Indiana shore and commence to checking her headway and flanking at about Wall street, and keep the stern of the boat directed toward the Indiana shore. It depends a great deal on the wind. If the wind is from the Kentucky shore, the current does not set off so strong from the Indiana shore; and if it is not from the Kentucky shore, we keep backing very strong all the time to keep in toward the Indiana shore, and when just below the ferry landing we direct our boat at an angle of 40° with its head toward the Kentucky shore. We keep in that position until we get down within 75 yards of the head of the dam. This is the position if the wind is blowing off the Indiana shore. This would make the boat lay at Mulberry street at an angle of about 40° from the shore, with its head towards the Kentucky shore; this would be the position at Mulberry street. The tow and steam-boat would be about 650 feet long. After this we straighten up and go down toward the dam and existing bridge.

Q. What would be the effect upon navigation if a bridge were built from Campbell street to Mulberry street?—A. I consider it would be a very great interference to navigation. There is a cross-current running from the Indiana shore toward the Kentucky shore at an angle of 40°, and the swiftness of the current there is at least 5 miles an hour. A boat 600 feet long coming down with the current at that rate in

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passing the head of the tow would pass the left-hand pier, and then in order to pass the right-hand pier it would be necessary to go ahead so fast with such headway that before we could check it it would force us over on the left-hand part of the Government dam. The force necessary to keep the tow off of the right-hand pier would be so great as to produce the above result. Taking a tow of say ten boats, which would give a length of 650 feet, in coming down through the proposed bridge it would be necessary for us to flank and kill the headway in order to overcome the force of the current at that point. After the head of the tow had passed the left-hand pier it would then be necessary to go ahead strong, so as to escape the right-hand pier of the proposed bridge, which would throw the tow forward with such force as to come in contact with the left-hand part of the Government dam before we could check her.

Q. How is the current at Wall street and above if the bridge were constructed at Wall street?—A. If the bridge were built at Wall street I would not consider it dangerous to run through with a good-sized tow, as the current is perfectly straight with the Indiana shore.

Q. Do you in your above statement express the views of the steam-boatmen and pilots of Pittsburgh?—A. I signed a remonstrance week before last with all the coal-men of Pittsburgh interested and two-thirds of the pilots, and all would have signed it had it been presented to them.

Q. There is, therefore, a unanimity of sentiment in regard to this?—A. Yes.

Q. Do you know of any other point on the river more dangerous to navigation than the Falls of the Ohio?—A. No, I do not.

Q. How does the Falls and the canal compare with reference to quickness of passage?—A. We get through the Falls much easier and quicker, as there is a delay at the canal, as boats have to wait for their turn. In last May I had to wait four days to get through.

Capt. J. W. McIntyre.

Subscribed and sworn to before me by J. W. McIntyre this 29th day of August, 1888.

[SEAL.] G. A. Winston,
A Notary Public in and for Jefferson County, Kentucky.

AFFIDAVIT OF MR. JAMES J. DOUGHERTY.

Q. Give your name, age, residence, and occupation.—A. James J. Dougherty; age, fifty-two; residence, Louisville, Ky.; pilot for thirty-two years.

Q. Are you acquainted with the situation here in regard to the proposed bridge?—A. Yes.

Q. Have you heard the affidavit given by Captain McIntyre?—A. Yes, I have. His ideas and mine exactly coincide. I think his views in regard to the danger resulting from going through the piers of the proposed bridge are exactly correct.

Q. Could a bridge of any span, even 700 feet, be built that would meet these objections?—A. No, there could not.

Q. Is there any point on the river as dangerous to navigation as the Falls of the Ohio River?—A. No, there is not.

Jas. J. Dougherty.

Subscribed and sworn to before me by James J. Dougherty this 27th day of August, 1888.

[SEAL.] G. A. Winston,
A Notary Public in and for Jefferson County, Kentucky.

AFFIDAVIT OF MR. L. D. ANDERSON.

Q. State your name, age, and occupation.—A. L. D. Anderson; occupation, steamboat pilot; age, sixty-two years.

Q. How long have you been a pilot?—A. Thirty-one years.

Q. Are you familiar with the river and the current between Louisville and Jeffersonville, where they propose to locate the Louisville and Jeffersonville bridge?—A. Yes, sir.

Q. Please state how the current runs opposite Mulberry street in Jeffersonville?—A. It runs at an angle toward the Kentucky shore.

Q. Is this the case in all stages of water?—A. It is in stages of water when boats can go over the Falls.

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Q. How far does your license as a pilot extend?—A. From Cincinnati to New Orleans.

Q. Do you know of a worse location for a bridge from Cincinnati to New Orleans than this point?—A. No, sir.

Q. What kind of a Falls pilot is Capt. Pink Varble?—A. He is an A number one pilot; the best pilot we have.

Q. What sort of a Falls pilot is Capt. Dave Dryden?—A. A number of years ago he was a good pilot. I do not know how he is now. Don't think he is a coal-boat pilot at all, and don't think he can handle a tow of coal-boats over the Falls.

Q. Is it a fact that he has not done any business over the Falls lately?—A. He has not done any business to my knowledge for a number of years.

Q. If he had been doing business, would you have known it?—A. Yes, sir.

Q. Do you know Capt. J. T. Ritchey?—A. Yes, sir.

Q. Do you consider him a practical steam-boatman and pilot?—A. No; I do not. He is not a pilot, and do not think him a practical steam-boatman.

Q. Will you please examine the report of the Board of Engineers dated August 13, 1874, on the Cincinnati Southern Railway Company bridge?—A. I have examined said report. It is signed by Col. J. H. Simpson, Major (now Colonel) William E. Merrill, and Major (now Colonel) Charles R. Suter. The statements of that report are true, as of that date, but since then the size of coal-tows and of coal boats and barges have been considerably increased. The report is as follows: "To understand why coal-fleets find any difficulty in passing the site of the propsed bridge requires a brief description of their method of navigating. The usual coal-fleet in moderate water is ten barges, a fuel-flat, and the tow-boat. Such a fleet brings down 110,000 bushels, or 3,960 tons (of 2,000 pounds each) of coal. This is a fair average of the tows that start from Pittsburgh, as in the spring, when the river is well up, tows of 140,000 bushels are not uncommon, and they sometimes run up to 186,000. The number of vessels containing coal seldom exceeds 12, exclusive of fuel-boats, the larger amounts noted above being carried in 'coal-boats' instead of coal-barges. The former are from 165 to 170 feet in length and from 25 to 26 feet in width, draw about 7½ feet of water, and carry about 22,000 bushels, or 792 tons, apiece. Coal-barges are about 130 feet long and 24 feet wide, and draw about 3 feet of water, and carry about 11,000 bushels, or 396 tons apiece. Coal-boats have square ends, and as a general rule do not return to Pittsburgh, while coal-barges have naked ends and always return when emptied.

"A coal-fleet of ten barges is about 96 feet wide and 500 feet in length. It is usually made up of four barges abreast in the front line, four more in the second line, and two more in the third line, the bow of the tow-boat coming between the last two boats and overlapping them about one-fourth of their length. The stern of the tow-boat, therefore, projects some distance behind the tow. All tow-boats are stern-wheelers, and where the current is not straight, tows are steered by backing the stem into slow water, while the head of the tow extends into the channel and is swung around by the swifter water that is always found there.

"As a rule a tow-boat has barely enough power to stop her tow, and in high water it takes some time to do it.

"The Ohio River has many abrupt bends, and to get around these with an unwieldy tow requires skill and experience. Should a tow-boat attempt to steer around a sharp bend in high water she would inevitably run into the bank and destroy her tow.

"The method of procedure in high water is as follows: Just before reaching the head of the bend the tow-boat commences to back and continues to do so until the headway of the tow is nearly destroyed. The rudder is then turned so as to throw the stern of the boat and the rear of the tow over toward the convex shore, leaving the head of the tow in the swiftest current. By continued backing the tow is kept across the current, and not being able to go ahead, drifts broadside down stream, besides turning around its center. This operation is technically known as 'flanking,' and it is kept up until the bend is passed."

Q. What difference is there between the year 1874, when said report was made, and now?—A. As the demands of commerce and competition have increased the coal-boats are made longer and deeper. They now draw 8 feet or more, instead of 7½ feet, and the same is true of the barges. The size of coal-tows is now from ten to thirty coal-boats and several coal-barges added, carrying from 700,000 to 800,000 bushels of coal.

L. D. ANDERSON.

Subscribed and sworn to before me this 28th day of August, 1888.

[SEAL.]

J. FISHER, Jr.,
Notary Public, Jefferson County.

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AFFIDAVIT OF MR. FRED. LITTRELL.

Q. Give your name, age and occupation.—A. Fred. Littrell; age, forty-one years; occupation Falls pilot for ten years, and have been licensed pilot for fifteen years.

Q. Do you know the location of the proposed bridge between Louisville and Jeffersonville?—A. Yes.

Q. As an experienced pilot what is your opinion of the proposed site?—A. I think it is in the way, right smart.

Q. Explain how you bring a coal-tow across the Falls.—A. Starting from Pumpkin Patch, which is a couple of miles from Wall street terminus on the Indiana shore, we come right down the Indiana shore until we get just above the ferry landing; then we put the boat or tow on the flank until we get below the Indiana dam, and then go on over the Falls.

Q. What direction is the head of the tow after passing the Jeffersonville wharf?—A. Very near square across the river.

Q. In what direction does the current run at the site of the proposed bridge in high water?—A. It sets towards the Kentucky side at an angle of 30 or more degrees.

Q. Describe the character of the current at the time when you can pass the Falls?—A. Swift.

Q. Could you state how many miles an hour it runs?—A. I could not.

Q. How many coal boats and barges make up a coal tow at this point?—A. I take from three to twelve barges.

Q. How many coal boats do you take?—A. From two to twelve coal boats.

Q. What is the highest number taken over under these circumstances?—A. There have been taken four lengths boats and five wide, which would make twenty pieces.

Q. How would the current of the Ohio River strike the proposed bridge in high water?—A. It would strike the proposed bridge at an angle of 25 to 30 degrees.

Q. If the bridge were constructed from Campbell to Wall street, how would the current strike it?—A. Straight.

Q Would it be straight in low water as well as in high water and intermediate water?—A. Always straight.

Q. How would the current strike the proposed bridge at Mulberry street?—A. Always would be crossways.

Q. Are coal boats and iron boats easily managed in high water?—A. They are not.

Q. What would be the effect of this bridge upon steam-boat landings at Jeffersonville?—A. I think it would be right sharp in the way of boats there. If anything would happen to let go in the machinery of the boat it would be thrown down on the piers and injure it.

Q. What part of the year usually are the Falls open for navigation?—A. In the spring.

Q. How many months in the year, I mean?—A. It varies.

Q. I mean the average for ten years?—A. On an average of five months.

Q. When the river is high, or at what is known as the coal-boat stage, can you go through the canal with coal boats?—A. No, sir.

Q. Has the construction of the Government dam had any effect on the current of the Ohio at this point?—A. I think so. Right smart of it.

Q. Could you state what effects? Has it made it swifter?—A. It has made it swifter and less water.

Q. Describe the dangers of the proposed bridge.—A. If the bridge be built where they propose, the current sets crossways, it would be impossible to take a tow of coal boats and coal barges straight with the current, and even a span of 650 feet would make it exceedingly dangerous even without any wind, and in event of wind it would be very bad.

Do you know of any accidents to steam-boats and coal barges that have occurred at this point?—A. Yes.

Q. Please state the character of these accidents.—A. The *Mary Alice* struck her head on the right-hand pier; the *Iron Mountain* on the left-hand pier; total loss of about $200,000; the *James Guthrie*, *Rainbow*, *Grey Eagle*, *Jas. D. Parker*, *Dime*, *Kilt*, *Jennie Hubs*, *P. D. Horner*, *Alice*, *Buckeye State*, *Glascow*, *J. P. Webb*.

Q. Do you know of any accidents to coal barges and iron boats?—A. The *Iron Mountain* was towing iron.

Q. What is the position of Captain Ritchey, Captain Varble, and Captain Dave Dryden as experienced pilots?—A. Captain Varble is a good pilot. Captain Dryden has not been a pilot for a long time to my knowledge. Captain Ritchey to my knowledge has never been a pilot.

Q. How long has it been since Capt. Dave Dryden was a pilot?—A. I think he piloted a little bit during the war, but none since the war.

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Q. Would you trust yourself and your boat with him as pilot at the present time and present condition of the Falls since the construction of the dam?—A. I would not. Pilots have to keep posted. They have to keep at it.

Q. Do you know of any accidents to coal boats and coal barges?—A. Yes, too numerous to mention.

FRED. LITTRELL.

Subscribed and sworn to before me, a notary public of Jefferson County, Ky., by Fred. Littrell, this 23d of August, 1888.

[SEAL.]

HECTOR DULANEY,
Notary Public, Jefferson County, Kentucky.

AFFIDAVIT OF MR. G. W. MUSSELMAN.

Q. Give me your name, age, and occupation.—A. G. W. Musselman; age, forty-seven; have been Falls pilot for twenty years, and have had a license as a pilot for thirty years.

Q. Are you familiar with the location of the proposed bridge from Louisville to Jeffersonville?—A. Yes; that is, as I understand it; it comes in below the Ferry Landing on the Jeffersonville side.

Q. What kind of boats have you had charge of in going over the Falls?—A. Towboats, coal boats, and barges loaded with railroad iron.

Q. At what stage of the water did you carry these over the Falls?—A. Well, it was mostly when the canal was closed.

Q. Well, when is that?—A. At 12 feet in the canal.

Q. How swift is the current usually in the Indiana Chute when you take these boats over?—A. The current is very strong; so strong that you can not stop or check a boat from the time you pass the Ferry Landing until you get below the Falls.

Q. What is the usual size of the tows that go over in high water?—A. In coal tows they take from ten to twenty boats. There have been as many as eighteen, and sometimes they take twenty, and I suppose Captain Varble has taken more.

Q. How much do these barges hold?—A. Barges hold from 12,000 to 13,000 bushels, and boats hold from 20,000 to 24,000, and sometimes more.

Q. What is the size of these boats?—A. Coal barges from 130 feet to 160 feet long and 24 feet wide, and some are wider. One hundred and eighty feet is as long as they make coal boats and they are 27 to 30 feet wide.

Q. Is there a difference in the size of coal boats and barges?—A. Yes, sir; coal barges carry from 12,000 to 15,000 and coal boats carry from 20,000 to 24,000 and over.

Q. Will you describe how you take one of these tows over the Falls; which shore you come down, etc.?—A. We start above the ship-yard on the Indiana side, and sometimes we take them from Pittsburgh and pass without stopping.

Q. When they do land and cross the Falls where do they start on the Indiana side?—A. They start above Howard's ship-yard, which is about 1 mile above the steam-boat landing.

Q. Is that above Wall street?—A. It is about 1 mile above Wall street. When we go down over the Falls we come down toward the wharf at Jeffersonville and stop the boat and check her and float along with the current, pass the ferry landing, and then we throw the stern of the boat toward the Indiana shore and the bow of the boat would be quartering at an angle toward the Kentucky side. We do this in order to pull her across the set; that is, the current which sets across the river at an angle in the direction of the Galt House. This last method is used when there is no wind. If the wind is hard off that shore, north wind, we have to pull her square across the river. When the wind is blowing you can not go over straight, but would go right across the river on the proposed piers.

Q. If I understand you, then, your management of tows varies with the condition of the weather?—A. With the weather; yes, sir.

Q. Is there need of room and space at this point for the control and management of tows and barges, and ought it to be all clear?—A. It ought to be all clear at that point.

Q. Would the construction of a bridge with its terminus at Mulberry street interfere seriously with your management of tows and barge fleets?—A. Why, certainly it would interfere. We could not take the usual amount of coal that we now take with safety with a bridge there.

Q. In high water what is the direction of the current at the point where this bridge is proposed to be constructed?—A. Well, the current goes in the shape of the Indiana shore, and sets right over to the Kentucky side. The current sets at an angle of about 30° or more from the Indiana to the Kentucky side.

Q. Do you know of any accidents occurring in the Indiana Chute or in this place,

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either to steam-boats or coal floats inside of the past few years?—A. There have been a great many coal boats lost on the Indiana dam.

Q. Do you know of any steam-boats that were damaged when passing this point in the last few years?—A. Yes, there have been several accidents. The *J. D. Parker* was sunk on the Falls; the *Buckeye State*, *Alice*, *Saline*, *Rainbow*, *Grey Eagle*, and *Guthrie*, and a great many coal boats and barges have been sunk near this point.

Q. Was that this side of the present bridge?—A. Several sunk in the Indiana Chute just below where the proposed bridge would be located.

Q. How does the current run at Wall street and further up?—A. Well, at Wall street the current is about straight with the shore.

Q. If the bridge, then, was run from Campbell street to Wall street how would the current strike that?—A. Strike it at right angles.

Q. Is that the case in all stages of water?—A. That is the case at all stages, whether low, intermediate, or high water; it would strike it at right angles.

Q. What dangers, if any, would there be to steam-boats if this bridge terminus was below the steam-boat landing?—A. The proposed location would be dangerous to steam-boats because at the present landing when leaving they round out or turn around, and would be carried on the pier of the proposed bridge if anything breaks.

Q. How long have you known Captain Varble, and what is his reputation?—A. I have known Captain Varble as long as I have been a pilot.

Q. What is his position in the business?—A. He is an A No. 1 pilot.

Q. What proportion of the business going over the Falls does he transact?—A. He does, in fact, more than all the balance of the Falls pilots put together, the biggest part of it.

Q. Do you know Capt. J. T. Ritchey?—A. I know of him.

Q. Is he regarded as an experienced pilot and steam-boatman in this community?—A. I never knew him as a Falls pilot or any other kind of a pilot.

Q. Do you know the boat he was master of, the *Arrow?*—A. Yes, sir.

Q. What is the size and tonnage of it?- A. It is a very small propeller; I suppose she is 40 or 50 feet long.

Q. Carries how many people, and what was it used for?—A. I have never seen more than half a dozen people on her.

Q. What did Captain Ritchey use her for?—A. Ritchey used it as a mere pleasure boat to Arctic Springs, which is 4 miles above here.

Q. How many people would it carry safely?—A. I do not know how many; certainly not more than a dozen with safety. It is just a big skiff.

Q. What position does Capt. Dave Dryden have in the steam-boat business?—A. I have known Captain Dryden all my life, and he has not been in this business since the war; and he is not familiar with the present condition of the Falls.

Q. What is his age?—A. He was an old man when I was a boy; I suppose he is eighty, and has been out of the business since the war. I never knew him to take a coal tow over the Falls in my life.

Q. Would you be willing to go down the river with Captain Dryden as pilot?—A. No; I would not be willing to go over the Falls and down the river where he was pilot. He does not know anything of the present condition of the Falls. Dams have been changed and the current with it.

Q. Give your reasons why the proposed bridge ought not to be located where they suggest.—A. It would interfere with my business and coal business. There is where I make my living, and it would interfere with me as a towboatman in the coal business.

Q. Would the objections you state hold against a bridge built from Campbell to Wall street?—A. A bridge built from Campbell to Wall street would not be as much in the way, because we can come on the straight current down the shore. Of course all bridges interfere with us, but at the present site it would be dangerous to all boats.

G. W. MUSSELMAN.

Subscribed and sworn to before me, a notary public of Jefferson County, Kentucky, by G. W. Musselman, this 23d day of August, 1888.

[SEAL.] HECTOR DULANEY,
Notary Public, Jefferson County, Kentucky.

AFFIDAVIT OF CAPTAIN CHARLES DAVID.

Q. Please give your name, age, residence, and present occupation.—A. Charles David; age, sixty-four years; residence at Madison, Ind.; occupation, master of steam-boats.

Q. How long have you been engaged as captain of steam-boats?—A. Thirty years.

Q. How long have you been on the river and in what capacities?—A. I have been on

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the river for forty years; during that time I was pilot for ten years and captain for thirty years. My pilot license extends back to 1853.

Q. Are you now captain of a boat, and if so, where does it run?—A. Yes; I am at present captain of the steamer *City of Madison*, engaged in the mail line service from Louisville to Cincinnati.

Q. Please state what effect would the construction of a bridge between Mulberry street in Jeffersonville and Campbell street in Louisville have upon navigation?—A. It would make it very dangerous. In landing at Jeffersonville many times when the water is high and full of drift and ice it would make it extremely dangerous to land there so close to the bridge. We have to round-in and round-out with steam-boats, and drift and ice being in the way it would be dangerous to land so close above the bridge.

Q. How would it be in windy or foggy weather? Would it increase or decrease the danger?—A. In windy or foggy weather it would increase the danger. I would not undertake it in such weather.

Q. In your judgment as an experienced steam-boatman, could any bridge be built between these two points indicated that would not be extremely dangerous to navigation?—A. Any bridge would be very dangerous so far as tow-boats are concerned so close to the head of the Falls. The bridge would be too low even for steam-boats to get in proper shape, as they have to go up the river to get in shape to go over the Falls.

Q. Is the harbor at Louisville sufficiently large now?—A. No; because of the current of the Falls we have to come in now to effect a landing very carefully.

Q. Is there any other point on the Ohio River more dangerous to navigation than the Falls of the Ohio?—A. No; there is not.

Q. Have you ever gone up and down over the Falls?—A. Yes, sir.

Q. Have you ever taken a flat-boat over the Falls?—Yes; in a very high stage of water, but in a moderate stage when the Falls are passable I would secure the services of a Falls pilot, and even with this precaution I have been thrown against the rocks on the Falls in flat-boating. If the boat were insured, the insurance company would require the services of a pilot in going over the Falls.

CHAS. DAVID.

Subscribed and sworn to before me this 27th day of August, 1888.
[SEAL.]

J. FISHER, Jr.,
Notary Public, Jefferson County, Kentucky.

AFFIDAVIT OF MR. J. K. WESTFALL.

Q. Give me your name, age, and residence.—A. J. K. Westfall; age, forty-seven years; residence, city almshouse in Jefferson County, of which institution I have been superintendent since last January.

Q. Prior to that were you in command of any steam-boats? If so, how long?—A. I was on the river for twenty-eight years and captain for the last eight years.

Q. Between what points did you run?—A. Between Louisville and Henderson.

Q. Are you familiar with the current of the river at the Falls?—A. Yes, sir.

Q. When the Falls are navigable describe how you would go over them leaving Louisville.—A. In leaving the wharf, we usually go up above the ferry landing in Jeffersonville, round to, and get our boats in position and then come down over the Falls.

Q. What effect would a bridge constructed from Campbell street in Louisville to a point two squares below the ferry landing on the Indiana side have upon navigation?—A. I think it would make it very dangerous.

Q. Would a boat leaving Louisville to go down the river over the Falls be required to pass through the piers of such a bridge? If so, how often?—A. Why, yes. Once going up and once coming down.

Q. Is there any point on the Ohio River with which you are familiar equally as dangerous as the Falls for navigation?—A. No.

Q. What harbor room has Louisville?—A. She has a very limited harbor room, less than any city of its size.

Q. Have you ever as a steam-boatman had any difficulty in making a landing with this limited harbor room?—A. Yes; there is danger in going over the Government dam; should a boat break any of its machinery, we have very little space in which to control the boat.

Q. Is the Government now widening the mouth of the canal?—A. Yes; they are at work at it.

Q. Do you know the reputation of Capt. Pink Varble as a Falls pilot?—A. Yes; he is a number one Falls pilot.

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Q. Do you know Capt. J. T. Ritchey, of this city as a pilot, and steam-boatman?—A. I have known him ever since he came to Louisville, about ten to fourteen years ago. When I first knew him he was drumming for a whisky house of C. Henry Finck. Afterwards he opened a bar-room on Jefferson street between Third and Fourth streets.

Q. Is he an experienced steam-boatman and pilot?—A. He is not.

Q. Would you trust a boat owned by you to him as a captain or pilot of it, either over the Falls or anywhere else?—A. No, I would not.

J. K. WESTFALL.

Subscribed and sworn to before me this 31st day of August, 1888.

[SEAL.] J. FISHER, Jr.,
Notary Public, Jefferson County.

AFFIDAVIT OF MR. J. I. DORSEY.

Q. Give me your name, age, residence, and occupation.—A. J. I. Dorsey; residence, Jeffersonville, Ind.; occupation, merchant; age, thirty-seven.

Q. How long have you resided in Jeffersonville?—A. All my life.

Q. Have you any official position there at the present time? If so, what?—A. I am a member of the city council from the third ward, and chairman of the street committee. I have been on this committee for three years and chairman for one year.

Q. Are you familiar with the proposed site of the Louisville and Jeffersonville bridge, between Campbell street in Louisville and Mulberry street in your city?—A. Yes, sir.

Q. What is the population of your city?—A. I think about 12,000.

Q. Where is the center of population?—A. At Wall street.

Q. How many wards are in the city?—A. Five.

Q. Is Port Fulton included in these five?—A. No, sir; it is separate.

Q. Where is the Government quartermaster's depot located?—A. It is from 1,200 to 1,500 feet nearer Wall street than Mulberry.

Q. What is the principal business street of Jeffersonville?—A. Spring street.

Q. How much nearer is Spring street to Wall street than it is to Mulberry street?—A. One block, or about 400 feet nearer.

Q. Examine the map marked A, and state whether the streets, etc., of Jeffersonville are properly located and laid off on said map?—A. I have examined the map, and streets, etc., are properly located.

Q. How many blocks does Mulberry street extend, and where does it end?—A. It runs back four blocks to Newmarket street, and that is the end of the street.

Q. How far does Wall street extend?—A. It extends from the river front to Eleventh street, which is nine blocks back.

Q. At the end of Mulberry street is there a railroad track?—A. No, sir.

Q. How far, if Mulberry street were extended, would it be before reaching the railroad track?—A. It would be one square.

Q. Is that track on level ground or not?—A. No, sir; the Jeffersonville, Madison and Indianapolis Railroad track from Jeffersonville to New Albany is on an embankment.

Q. Is there any railroad obstruction on Wall street? If so, state what it is.—A. There is a railroad that crosses Wall street at Ninth street.

Q. What road is that?—A. The Jeffersonville, Madison and Indianapolis Railroad.

Q. Are there any obstructions to that street between that point and the river front?—A. The Jeffersonville, Madison and Indianapolis Railroad that runs from New Albany crosses at Court avenue or New Market street, as designated on the map.

Q. Is that the same railroad that passes Mulberry street extended?—A. Yes, sir.

Q. Is the road elevated at Wall street as high as it is at Mulberry street extended?—A. No, sir; it is not. It is level with the street and passable. At the other end of the street where Mulberry would come in it is impassable for wagons.

Q. How do the two streets, Wall and Mulberry, compare with reference to high water?—A. The approaches to Wall street are higher than those to Mulberry street.

Q. What difference is there in number of feet in the approaches?—A. The farther out you get on Wall street the higher it becomes.

Q. How do these two streets compare with reference to country roads leading into Jeffersonville?—A. They run into Wall street more than they do into Mulberry.

Q. What roads do you know of?—A. The Charleston, New Albany, Utica, Middle road, and Plank road.

Q. Is there any country road leading into Jeffersonville which is nearer to Mulberry street than to Wall street?—A. No, I do not think there is. All the roads leading into Jeffersonville from the county are east of Wall street.

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Q. As a member of the city council, was any action ever taken in regard to the Jeffersonville, Madison and Indianapolis Railroad track on Wall street? If so, what?—A. The city council, many years ago, required the Jeffersonville, Madison and Indianapolis Railroad to remove its track from Wall street, giving it Pearl street in place of Wall street. The railroad company accepted this proposition, and twelve or fourteen years ago the company did remove its track from Wall street, with the exception of about 100 feet on that side of the street near Newmarket. This 100 feet they now only occupy by sufferance. The council can remove them at any time. This piece of railroad, 100 feet, does not obstruct passage along the street.

Q. In your judgment, as a citizen of Jeffersonville, what location for the proposed bridge would be preferred by the majority of citizens?—A. Wall street.

Q. Have you signed a petition requesting the location of the bridge at Wall street?—A. Yes.

Q. Do you know of others who have signed it?—A. Yes.

Q. Where is this paper?—A. It was filed with the Board of Engineers, and I understand it is now at Washington.

Q. Were there any other members of the city council who signed that petition asking for location at Wall street?—A. Yes.

Q. How many?—A. Five besides myself.

Q. How many members of the council are there?—A. There are ten altogether. I am satisfied that two others would have signed the petition had it been presented to them. I have heard one of them say so, and my understanding is that the other one would also have done so.

Q. Where are the ship-yards of Jeffersonville located?—A. In the eastern part.

Q. What other manufactories are located there?—A. Sweeney's foundry, Whetstone factory, Anderson's foundry and machine-shops.

Q. Are those extensive manufactories? Do they do much hauling?—A. Yes, sir.

Q. In which direction is Port Fulton—nearer to Wall street or to Mulberry street?—A. Nearer to Wall street.

Q. What is the population of Port Fulton at present?—A. To the best of my knowledge it is about 1,000.

Q. This is not within the corporate limits of Jeffersonville?—A. No, sir.

Q. Are there any other towns near Jeffersonville?—A. On a line north of Wall street there is a growing town called Claysburgh, whose population is about 500.

Q. Are there any objections on the part of the city council to Wall street as the location of the proposed bridge?—A. Not more so than there is to Mulberry street.

Q. Has the council taken any action with reference to either street?—A. No, sir.

J. I. DORSEY.

STATE OF INDIANA, *Clark County, ss:*

Subscribed and sworn to before me this 27th day of August, 1888.

[SEAL.] HERMAN PREEFER,
Notary Public.

AFFIDAVIT OF MR. FRANCIS M. RYAN.

Q. What is your name?—A. Francis M. Ryan.

Q. What is your age?—A. My age is thirty-four.

Q. How long have you been a pilot?—A. I have been a licensed pilot eight years.

Q. What is the last boat you were on?—A. *Excell.*

Q. Who owns the *Excell?*—A. Jno. Barrett & Son of Cincinnati.

Q. Your headquarters, then, are at Cincinnati?—A. Yes, sir.

Q. What effect would a bridge running from a point between Campbell and Wenzell streets over to Mulberry street in Jeffersonville, Ind., have on navigation of the Ohio River?—A. It would cause serious trouble to packet-boats and would cause a great deal of trouble to tow-boats, often causing them to double-trip it when one trip would do. It would be a very serious obstruction to boats coming in and going out from Louisville at night, in high water especially.

Q. How is the current at this point where they propose to locate the bridge?—A. There is always a cross-current, and a different current at different stages of water.

Q. Could a bridge be built over this part of the river where the axis of the bridge would be at right-angles to the current at all stages?—A. Could not, because the direction of the current varies with the different stages of water.

Q. Suppose this bridge would be built at Wall street?—A. Wall street is a much better place for the bridge; there ought to be two spans, one on the Indiana side and one on the Kentucky side, but the spans would not have to be so wide as at Mulberry street, for the reason that the current is straight with the shore.

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Q. What effect would this bridge located at Mulberry street have on boats landing at Jeffersonville?—A. It would be in the way either in running to, to land, and also in backing out, in high water, and in a down-stream wind you could hardly keep off of the piers.

Q. How much farther should this bridge be up the river? What is the least distance to get it out of the way of the cross-currents, or where the current is straight with the shore?—A. One thousand five hundred feet higher up. No bridge in my opinion should be closer than this to the crest of the Falls, owing to the danger in flanking in going over the Falls, and the danger of striking the bridge piers over the cross-currents.

Q. State what you know about Pink Varble's ability, and what kind of a Falls pilot is he.—A. I have known Capt. Pink Varble all my life; he has always been considered the best Falls pilot around Louisville ever since I have known anything about the river. He has always been looked to for advice, and has been consulted by young men learning the river.

Q. Does Captain Varble's ability apply to any particular class of boats?—A. He is considered a first-class pilot with all kinds of boats.

FRANCIS M. RYAN.

Subscribed and sworn to before me this 16th day of August, 1888.

[SEAL.] J. FISHER, Jr.,
Notary Public, Jefferson County.

AFFIDAVIT OF COLONEL I. L. HYATT.

Affiant, I. L. HYATT, having been sworn, in response to interrogatories makes the following statement:

I am seventy-four years old. I reside now and have for the last sixty-two years been a resident of Louisville and Jefferson County, Ky. Was for several years a member of the State senate of Kentucky, but for the greater part of my life I have been an owner of coal boats, shipping coal to the city of New Orleans and other Southern ports.

Affiant owned and ran two boats for many years between Pittsburgh to Louisville and New Orleans, and is perfectly familiar with the Falls of the Ohio and the obstacles met in the "running" of tows through the Indiana Chute.

Affiant has examined the map No. 35, issued by the United States Engineers Department, and states that it is correct. The current above the Falls is very swift and dangerous, especially when the water is high, say 10½ or 12 feet by the canal gauge, at which time coal-tows go through the Indiana Chute.

Affiant says that the proposed bridge, ending at Mulberry street, would be exceedingly dangerous to the interests of the navigation of the river at that point and especially dangerous to coal-tows, which are always difficult to manage. In foggy or windy weather it would be almost impossibe for a coal-tow of ordinary size to get into position to pass through the Indiana chute. Affiant has read the report of the Board of United States Engineers, and, as an old boatman, heartily indorses their observations and conclusions.

The bridge should have its Indiana terminus at Wall, and not at Mulberry street. A span even of 700 feet at the proposed site would not suffice for the demands of navigation.

Affiant states that the proposed bridge does not have its axis at right angles to the current at high-towing stages, but that the Wall street terminus is more at right angles than the Mulberry street terminus.

The current at these points varies with the stage of the water, making an angle as set forth in the report of the United States Board of Engineers.

A coal-tow requires, even in calm weather, a safety margin on each side of from 50 to 60 yards, and even this, with the currents as swift as they are at the proposed bridge, would be too hazardous.

Affiant is well acquainted with Capt. Pink Varble, who testified as to the proposed bridge, and knows him to be the most experienced Falls pilot in Kentucky. Said Varble pilots at least four-fifths of the crafts which pass through the Indiana Chute.

Affiant knows personally and by reputation Capt. C. M. Holloway, Capt. A. M. Halliday, M. V. Daly, R. W. Wise, Ed. J. Howard, Capt. R. H. Ballard, and more than half a dozen of the pilots who have protested against the proposed location of this bridge.

Affiant states the above-named men are experienced boatmen, whose judgment is worthy of all credit in matters affecting the navigation of the Falls of the Ohio. Affiant knows J. T. Richie, whose affidavit is in the record. Said Richie is not an experienced boatman or pilot, but is and was a hotel keeper.

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Affiant is now in Washington, and has been here for several months upon a matter of personal interest in no way connected with this bridge, and gives this statement simply in the interest of truth and to protect the navigation of the Ohio River from serious and material obstruction.

I. L. HYATT.

DISTRICT OF COLUMBIA, *County of Washington:*

Sworn and subscribed to before me this 17th day of August, 1888.

[SEAL.] JOHN H. ROGERS,
Notary Public, D. C.

AFFIDAVIT OF CAPTAIN A. T. GILLMORE.

Q. Give your name, residence, and occupation.—A. A. T. Gillmore; am now in the wholesale grocery business, and retired from the river.

Q. How many years were you connected with the river, and in what capacity?—A. Well, from 1857 until about four years ago I was a steam-boatman in the capacity of captain, and before that, in 1845, I was flat-boating on the river from Cincinnati to New Orleans, and from 1857 was steamboating from Cincinnati to New Orleans, and from 1865 I was with the Henderson Packet Company. At the commencement of the war I came to Louisville and commenced steamboating from here.

Q. Are you then very familiar with the navigation of the Ohio River at this point and from Cincinnati to New Orleans?—A. Yes, sir.

Q. Have you ever had occasion to examine the river botton or sound it immediately opposite Louisville at what is known as the Falls at Mulberry street?—A. Yes; in 1856 I grounded a boat on the Falls and had to pull her back to anchor and sounded the Falls thoroughly above the Indiana Chute, and found the Falls to be a ridge of rocks running diagonally across the Ohio River just below Mulberry street to the head of the canal.

Q. In what direction is the current at the proposed site of the bridge?—A. At Mulberry street the current strikes off toward the Kentucky shore around a point of rocks.

Q. At about what angle does it run?—A. I should think at about twenty or twenty-five degrees.

Q. At what stage of water are you now referring to?—A. From a low stage until it would get considerable over the point, which would be a high stage of water, but not the highest.

Q. In high water, or what is known as a coal-boat stage of water, at what rate does the current run at Mulberry street?—A. Well, I think from 5 to 6 miles an hour.

Q. How far above the Government dam does the influence of the Falls reach?—A. I think about 3,000 feet above the Government dam.

Q. What is the character of the current at Wall street in Jeffersonville?—A. That is a straight shore there. It would not be so rapid.

Q. At what rate would it run there?—A. About 3½ to 4 miles at a high stage of water.

Q. Where do coal-boats start before crossing the Falls?—A. They start from Pumpkin Patch, which is on the Indiana side about 3 to 4 miles above the Jeffersonville wharf on the Indiana side.

Q. How do they make the descent of the Falls?—A. They have got to come down the Indiana shore, and when they get close to the Falls, to make that point which is at Mulberry street, they have got to flank, leaving their boats about pointing towards the head of the canal.

Q. What do they do then?—A. Then they straighten up and go directly through the Indiana Chute.

Q. What number of coal-boats and coal-barges are carried over in what is called a tow?—A. They could take over more when there is a high stage of water than when at a moderate stage. At a very high stage I presume they could take over from fifteen to twenty boats.

Q. How long does a coal rise generally last?—A. I should think from one to five or six days as a common thing. Of course, there are times when they are longer.

Q. What are the difficulties, if any, in dividing a tow in four or five parts?—A. They would have to make more trips to take the tow over, and it would take a great deal longer time. It would not be practical to take the same number of boats over the Falls with this bridge located at Mulberry street.

Q. Are there any delays at the canal, and if so, how do they occur? That is, in the passage of coal and iron boats and steam-boats.—A. When there are 11 to 11½ feet of water the canal is closed, and everything has to go up and down the Falls. In passing

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boats up and down the canal there are delays to coal-boats. They have to lay-out while mail boats and other passenger boats pass through the locks.

Q. Can you state how many coal-boats can be put through the locks at once?—A. Six boats; not over six. The locks are 400 feet long and boats are about 180 feet long and 26 feet wide, and this would crowd them very much.

Q. How long are these delays usually at the canal because of mail-boats, etc?—A. It would not take more than one hour to pass a boat through the locks, but there might be six to a dozen boats a day which would have preference over coal-boats.

Q. As an experienced steam-boatman, what would be the effect upon navigation by constructing a bridge between Mulberry street in Jeffersonville and Campbell street in Louisville as proposed, with reference to the landing of boats at Jeffersonville?—A. The landing of boats is at about Spring street and below, and it would be very close above the bridge for them to land, round-to, and round-out. It would be more or less dangerous, and boats would be liable to be thrown against the piers in high water.

Q. Does this danger increase or decrease in windy and foggy weather?—A. It increases in windy or foggy weather.

Q. In your experience as flat-boatman and steam-boatman could any bridge be constructed between Mulberry street in Indiana and the Kentucky shore that would not be exceedingly dangerous to the interests of navigation?—A. No, sir; no bridge could be constructed that would not be dangerous to navigation.

Q. Would a span of even 700 feet wide remove the danger?—A. It would not remove the danger. I consider a bridge on the Falls or near the Falls as very dangerous to navigation.

Q. Is there any point on the Ohio River from Pittsburgh to the Gulf more dangerous to navigation that the Falls of the Ohio River at this point?—A. None that I know of.

Q. Have you steam-boated as far as Pittsburgh and down to New Orleans?—A. Yes I have run steam-boats from Pittsburgh to Saint Louis and also to New Orleans.

Q. Is the harbor capacity of this city sufficient?—A. We have not enough harbor room here. There has always been a complaint in reference to the harbor room at Louisville on account of the Falls being so close to the landing.

Q. What would be the effect upon the harbor of the city of Louisville from the construction of a bridge as proposed to Mulberry street?—A. It would injure the harbor facilities very much.

Q. Do you know Capt. Pink Varble; if so, what is his standing as a pilot and steamboatman in this community?—A. I have known Captain Varble for over forty years. His standing is good as a steam-boatman. As a pilot, he is the best Falls pilot that I have ever known on the Falls of the Ohio.

Q. What proportion of the business do you suppose he transacts?—A. I would suppose at least three-fourths of the piloting up and down over the Falls.

Q. Is there any man in this community, in your judgment with reference to the difficulty of navigating those Falls, that is superior to him?—A. No, sir; there are none.

Q. Do you know George Musselman?—A. Yes, I know him.

Q. What is his standing as a pilot, and how long have you known him?—A. I have known George Musselman for about twenty to twenty-five years. He is a good pilot.

Q. Has he been employed in piloting boats up and down the river?—A. Yes; I have employed him myself.

Q. Is he now in the business of piloting boats?—A. Yes, sir.

Q. Do you know Fred. Littrell, and if so, how long, and what is his standing as pilot in this community?—A. I have known Fred. Littrell a good many years—twenty years, no doubt. He has piloted boats, more or less, for ten years or more, but his piloting is mostly about the harbor.

Q. Is he considered a good pilot about the harbor?—A. Yes, he is so considered.

Q. Do you know Mr. Dave Dryden, and if so, what is his standing as a pilot, if any?—A. I have known Mr. Dryden a great many years; don't remember how long, but before the war, which would be about thirty years.

Q. Since when has he been in the business?—A. I don't think he has been piloting boats over the Falls for fifteen or twenty years.

Q. Do you know J. T. Ritchey as a pilot or steamboatman in this community?—A. I don't know Mr. Ritchey as a pilot; did not know he was a pilot.

Q. What is his business?—A. I think he is a hotel man, and do not know him as a pilot or steam-boatman.

Q. Do you consider Ritchey a practical steam-boatman or pilot?—A. I do not.

Q. Would you trust Captain Ritchey to pilot a boat that you owned?—A. No, I would not, either on the Falls or anywhere else.

A. T. GILLMORE.

Subscribed and sworn to before me on this the 25th day of August, 1888.
[SEAL.]

R. F. WARFIELD,
N. P., J. C., Kentucky.

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AFFIDAVIT OF CAPT. MOSES IRWIN.

Q. State your name, age, and occupation.—A. Moses Irwin, superintendent New Albany and Portland Ferry Company; sixty-five years, nearly sixty-six.

Q. How long have you been in the steam-boat business?—A. Fifty years.

Q. Are you familiar with the proposed site selected by the Louisville and Jeffersonville Bridge Company to build from Louisville to Jeffersonville?—A. Yes.

Q. What effect would a bridge located running from Mulberry street in Jeffersonville to Campbell street in Louisville have on the commerce of the Ohio River?—A. It would be very much. I do not think they would be able to take full tows over the Falls at all; think the location too close to the crest of the Falls.

Q. Do you know anything about the currents up there? If you do, please state them.—A. Cross-currents there at certain stages of the water.

Q. Please state what you know about Pink Varble as a Falls pilot. How is he compared with other Falls pilots?—A. I have always looked upon him as one of the best pilots about the Falls.

Q. What percentage of the tonnage going over the Falls does he take over?—A. He takes over nine-tenths of the tonnage going over the Falls.

Q. Have you ever known of any accidents in this vicinity to steam-boats and tow-boats about the Falls?—A. A great many at different times.

Q. Can you name a few of the boats that met with accidents on the Falls?—A. The *Web*, *Parker*, *Grosebeck*, and *Glascow;* there is hardly a rise in the river that there is not some accident to tow-boats.

Q. When you were running as captain in the New Orleans trade, who took you over the Falls?—A. Pink Varble.

Q. Have you ever waited any length of time in order to have Pink Varble to take you over the Falls?—A. Have waited several times.

Q. How long have you waited for Pink Varble to take you over the Falls?—A. Once I waited nearly twelve hours.

Q. If this proposed bridge was moved up to Wall street, where the current is straight with the shore, how would it affect the navigation of the river?—A. I do not think it would be any impediment with a span 650 feet.

Q. If located at Mulberry street?—A. Would be a serious impediment.

Q. Do you know an old man named Dave Dryden; have you known him to take any boats over the Falls recently?—A. Yes, sir. No, sir; not for five or six years, and has done very little piloting about the Falls for ten or fifteen years.

Q. Do you know Capt. J. T. Ritchey?—A. Yes, sir.

Q. Do you consider him a pilot?—A. No, sir.

Q. Would you have him on a boat that you were captain of?—A. No, sir; not as a pilot. I do not think that he knows anything about the river; my first acquaintance with him, he brought a little propeller around from the Lakes, and run aground on the dikes at Portland bar; I pulled him off with one of my ferry-boats, and he told me himself he did not know it was there.

Q. How many Falls pilots are there around Louisville that you would trust with a boat?—A. Only one other besides Pink Varble that I would trust with any of my boats.

MOSES IRWIN.

Subscribed and sworn to before me, a notary public, Jefferson County, Kentucky, this 24th day of August, 1888.

[SEAL.]

ALLEN R. HITE,
Notary Public, Jefferson County, Kentucky.

AFFIDAVIT OF MR. N. W. HUGHES.

Q. Give your name, age, residence, and occupation.—A. N. W. Hughes; age, sixty-six years; residence, Louisville, Ky.; occupation, coal merchant.

Q. How long have you been engaged in the coal business?—A. I have been engaged in the coal business for fifty years, from the time I was a boy. I have been engaged in coal-boating the most of my time. My time was put in during flat-boating times. I have brought coal from Pittsburgh to New Orleans.

Q. When did you quit that business and begin business as a merchant?—A. In 1861 I began business as a coal merchant.

Q. What opportunities have you had of examining the proposed site of the new bridge?—A. I am perfectly familiar with it, having often crossed the river on the ferry-boats, and have had my boats lying below what is known as Towhead Island. I was

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with the Board of Engineers and examined the two sites—one at Mulberry and one at Wall street—in connection with them.

Q. Which of these two sites do you think is the proper site for this bridge?—A. For the safety of the river, to make it reasonably safe, I think the upper one, because there is a straight current there.

Q. How is the current at the other site, at Mulberry street?—A. There is a slight bend there. It starts about the ferry landing to bend and curves toward the Kentucky shore.

Q. What is the swiftness of the current at these two points, Wall and Mulberry streets?—A. The swiftness of the current, I suppose, is pretty near equal. When the river is at what is known as a coal-boat stage, it runs from 4 to 5 miles an hour.

Q. Are you acquainted with the method of carrying a coal tow over the Falls?—A. Yes.

Q. Would this proposed bridge interfere with that?—A. Yes. You would have to throw your boat to go through the span at an angle of 30 to 40 degrees.

Q. What is the ordinary size of tows passing over the falls?—A. They differ. An ordinary size tow passing over the Falls would be from 500 to 600 feet long. Extraordinary sized tows with three lengths of coal boats and the length of the tow-boat behind, would make about 700 feet.

Q. Could a tow of ordinary size be safely formed, gotten into shape and carried through, if the bridge were built with a 700-foot span?—A. In my judgment, there would be a great deal of coal lost; some tows would go through, and some would not.

Q. Is there any point on the Ohio River more dangerous to navigation than the Falls of the Ohio?—A. It is the most dangerous point on the river, and no bridge could be built at any point on the Ohio River that would be more dangerous to navigation than at the proposed site.

Q. Please state why.—A. When there is a clear river of 10 or 20 miles and a tow-boat meets with an accident without sinking, but breaks her tow apart, a boat can go along and catch one or two barges at a time, tie them to the shore, and go after the others. At this site, with a wide river and no landing on the Indiana side, and a wide river to cross to get to Louisville, if a tow-boat should get one or two barges to the Kentucky shore, before she could get back the others would be destroyed either on the Falls, the Government dam, the Louisville bridge, the Big Eddy, or the Kentucky and Indiana bridge. With these four obstructions in addition to the proposed bridge it would be practically impossible to gather them together. If the tow-boat would overtake and bring back to the Louisville wharf two, three, or any number of them, the balance will in the mean while have reached the dam or other obstructions and be lost.

Q. How does the Falls compare with the canal in regard to facilities of getting a tow through?—A. There is a saving from two or three days if a boat can go straight over the Falls.

Q. How would it do to break a tow in five or six parts, as has been suggested by the builders of this bridge?—A. Coal rises must be utilized immediately. They sometimes last from one to two days, and sometimes we have water in the morning and sometimes none in the evening, and while the tow-boat was going to West Louisville, which is a landing here, and about 7 miles below Pumpkin Patch, the coal rise may have run out. Coal-boats now draw from 7½ to 8½ feet; they are deeper now than they were twenty or thirty years ago. Coal-boats drawing 8½ feet might pass over the Falls in the morning, and if the water fell at the rate of 1 inch an hour it would make the Falls impassable by the time she would make that trip, as it take five or six hours to make that trip. This illustrates the difficulty of dividing tows. A tow thus going over the Falls would require five or six hours; this time would be occupied in traversing a distance of 16 miles, unfastening the lines of the first tow and fastening them to the second tow to be carried over before she reached the proposed bridge.

Q. What effect would it have on steam-boat landings at Jeffersonville, both in ascending and descending the river?—A. A bridge built at Wall street would be more safe for navigation than at Mulberry street, because if anything broke or have any accident, if the bridge were built at Mulberry street, the tow would drift on the piers. On excursion boats landing at Jeffersonville from Louisville I have seen as many as one thousand people, and of course the danger to human life under these circumstances would be very great in case of an accident or in case the boat were driven on the piers. Boats that now run in a slight fog would be entirely prevented from doing so by the existence of this proposed bridge, for fear that the fog would thicken on them before they could get to the point of danger.

Q. Is Campbell street the only outlet on the Kentucky side for a bridge?—A. There are one or two streets above there, Wenzell and Cabel.

N. W HUGHES.

Subscribed and sworn to before me this 31st day of August, 1888.

[SEAL.] J. FISHER, Jr.

Notary Public, Jefferson County.

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AFFIDAVIT OF MR. A. H. DUGAN.

Q. Give your name, residence, and occupation.—A. A. H. Dugan; reside on Washington street, in Louisville, Ky.; occupation, coal dealer. Have been in the coal business about thirty-five years.

Q. Do you represent any Pittsburgh firms?—No, sir; I do not represent any Pittsburgh firms.

Q. Are you familiar with the proposed location of the new bridge between Louisville at Campbell street and Jeffersonville at Mulberry street?—A. Yes, sir.

Q. In your judgment as an old dealer in coal, what would be the effect upon coal interests of the Ohio and Mississippi Valleys?—A. It would be very damaging, as it would be a serious impediment to navigation.

Q. Could any span be built that would remove the objections to that location, even a span of 700 feet?—A. No, I do not think a span of 700 feet would remove the objection.

Q. What are the dangers connected with that part of the river?—A. Being so close to the head of the Falls, it is a very dangerous point; besides, the other bridge piers are on the Falls.

Q. Do you know how coal-boats pass the Falls?—A. I do not; I am no Falls pilot.

Q. What do you mean by Falls pilot?—A. I mean by Falls pilot those who are engaged almost exclusively in the business of carrying barges, coal-boats, and steam-boats over the Falls, and this is because of the peculiar condition of navigation at that point, which requires special knowledge and skill.

Q. Who is the principal Falls pilot in this community?—A. Capt. Pink Varble. He has done three-fourths of the work of piloting boats over the Falls in the last twenty-five years.

Q. Do you know Capt. J. T. Ritchey?—A. Yes, sir.

Q. Does he do as much business as Capt. Pink Varble does?—A. Never knew him to do any.

Q. Would you consider him an experienced steam-boatman and pilot over the Falls or anywhere else?—A. No; I would not. I never heard before of his making pretensions of being a Falls pilot.

Q. Do you know Capt. Dave Dryden? If so, how long has it been since he was actively engaged in the business?—A. I don't think the old fellow has done anything in this business since the last ten or fifteen years.

Q. How do the coal-boats and coal-barges that compose tows compare now with what they were ten or fifteen years ago?—A. They increase every year; they add more to them—deepen and lengthen them—and the tows are larger. They used to think 500,000 bushels of coal were as many as they could tow, but now they tow from 600,000 to 800,000 bushels.

Q. How long do coal rises generally last, and is there necessity for prompt action?—A. Coal rises are very short, and there is a necessity for prompt action. I have known Captain Varble to take boats and tows over the Falls during the night on account of the rapid falling of the water.

Q. Can you state the cost of a delay to a coal tow here for one day?—A. Not less than $250 per day. In order to get through the canal it sometimes takes from three to four days to take their turn. The average cost per day would be several hundred dollars, but to a tow of the size of the *Williams* the cost per day, if they were compelled to wait to go through the canal, would easily amount to $1,000. The expenses of such a boat are very heavy per day. There is no more expensive boat running than this boat; they pay the highest wages.

Q. Is it a hazardous business?—A. Yes; certainly.

Q. Is there any point on the Ohio River more dangerous for navigation than the Falls of the Ohio?—A. No, sir.

A. H. DUGAN.

Subscribed and sworn to before me this 28th day of August, 1888.
[SEAL.]

J. FISHER, Jr.,
Notary Public, Jefferson County.

AFFIDAVIT OF MR. MAX A. SAMUELSON.

Q. Give me your name, residence, and occupation.—A. Max A. Samuelson; residence, Louisville, Ky., and am agent for W. H. Brown's Sons, Pittsburgh, coal operators.

Q. What amount of businesss does W. H. Brown's Sons do with the South passing this point?—A. We ship about 10,000,000 bushels of coal a year South passing this point.

Q. Whom do you consider the most experienced Falls pilot at this point?—A. Capt. Pink Varble.

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Q. What part of the business of this kind is transacted by Captain Varble?—A. I think he takes about 95 per cent. of all the boats that go over the Falls.

Q. What is the usual size of the tows that come down from your firm?—A. We bring about ten boats and four barges from Pittsburgh, making fourteen pieces.

Q. Do these go over in one single trip over the Falls?—A. Yes, sir.

Q. How does the time required to take such a tow over the Falls compare with that necessary to pass through the canal?—A. A tow of ten boats and four barges we put over the Falls in one day; to go through the canal it takes thirty-six hours for a tow of this kind to take its turn to go through the canal.

Q. Explain what you mean by waiting for your turn?—A. In case of a large rush of boats, the first boat is taken over the Falls and others follow as they arrive.

Q. How is it at the canal?—A. At the canal every boat has to take its turn and the traffic manager of the canal gives a permit in the order of the arrival or application. Sometimes the delay in this way is from four to five days.

Q. Are you acquainted with the proposed site of the bridge?—A. Yes, sir.

Q. What is your judgment as to the effect upon navigation if the bridge is built at this point?—A. When there is 9½ feet of water on the gauge and rising river, we could not take over ten boats, as the current is too rapid and you could not flank the tow, and could not miss the piers, because you have to flank about at the ferry landing.

Q. Would a 650 or even 700 foot span meet this objection as to danger?—A. No, sir; I do not think it would.

Q. Ought there to be any obstructions at that point of the river?—A. No, sir.

Q. Are you familiar with the direction of the current where the proposed bridge is located?—A. Yes, sir.

Q. Explain it.—A. The current starts just above the ferry landing and it quarters over to the Kentucky Chute. It is just at an angle with the Kentucky Chute, and we have got to flank that part until you straighten up below the point of rocks, which is at Mulberry street, and then you come directly on the piers of the bridge.

Q. What is the current at Wall street at high stage of water, and all stages of water?—A. It is perfectly straight at all stages; it is always straight up there.

Q. How far up does the influence of the falls extend in high water?—A. Up to Mulberry street; anyhow up to the ferry dock; there is a good current there.

Q. How swift is the current in high water at Mulberry street?—A. I should think about 6 miles.

Q. How swift would the current be at the same time at Wall street?—A. I guess there would be about 3½ to 4 miles.

Q. Do you know of any casualties occurring in the Indiana Chute in the navigation of the Ohio River at this point?—A. Yes; I know of accidents that have occurred on the dam and at the present existing bridge; many of them. I can name several.

Q. Name some of them.—A. The *Sam Brown* lost two coal-boats, and the *Iron Age* lost one coal-boat; the *Rainbow* sunk in the chute, and also the *James D. Parker*.

Q. How did these accidents occur? Was it from the swiftness of the current and difficulty of managing boats?—A. The *Sam Brown* occurred from drift being in the way and struck the dam; *Iron Age* became unmanageable and struck the left-hand pier, sinking 25,000 bushels of coal.

Q. How many bushels of coal does a coal-boat hold, and how many a coal-barge?—A. A coal-barge averages 12,500 bushels, and a coal-boat averages 25,000 bushels.

Q. How many bushels of coal are carried on an ordinary freight car?—A. Five hundred and fifty bushels.

Q. What are the largest tows that usually pass this point?—A. The largest tows that ever left this port was the *Joe B. Williams*, a boat now in service. She took thirty-one coal-boats and four barges, and all boats that go to New Orleans towing coal take from twenty-two to twenty-six coal-boats.

Q. Is Captain Ritchey regarded as an experienced steam-boatman and pilot in the community?—A. No, sir.

Q. What effect upon steam-boat interests would the construction of the proposed bridge have at Jeffersonville wharf?—A. A packet coming down the river desiring to land at Jeffersonville would be at the disadvantage of landing just above the bridge pier, and if anything should go wrong with her machinery or in a high wind she would be liable to drift aginst the shore-pier and be wrecked.

Q. What would be the expense of one day's delay to an ordinary boat passing over the Falls?—A. About $300.

Q. How long do coal rises generally last?—A. From two to six days. Have seen one last only one day. It generally lasts from two to six days.

Q. When the river is at what is known the coal stage is the canal navigable?—A. If the marks in the canal show 12 feet the canal is not navigable; then you can take a tow over the Falls.

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Q. Is there not a saving in taking boats over the Falls even if the canal was open; and, if so, why?—A. Yes; there is a saving.

Q. Why?—A. Because we can get over the Falls and leave without delay, whereas in going through the canal we are delayed from two to three days. It is a saving from $800 to $1,000, counting time and our expenses.

MAX A. SAMUELSON.

Subscribed and sworn to before me on this the 25th day of August, 1888.
[SEAL.]
R. F. WARFIELD,
Notary Public, Jefferson County, Kentucky.

AFFIDAVIT OF CAPTAIN JOHN C. HOWARD.

Q. What is your name, age, and occupation?—A. John C. Howard; fifty-nine; engaged in boat-building at Jeffersonville for over thirty years; not engaged in active business at present.

Q. Are you familiar with the running of the Louisville and Jeffersonville Ferry Company's boats between Louisville and Jeffersonville; and if so, what is the fare and how do the boats run?—A. I am a stockholder and a director in the ferry company. The boats run every fifteen minutes from 6 o'clock in the morning until about 6 o'clock in the evening in winter, and about 7 in summer, and then every half-hour until midnight; they also begin running one boat at 5 a. m. every half-hour; the fare for each passenger is 5 cents. The charter was granted in 1869 for fifty years by special act of legislature of Kentucky.

Q. What effect upon the ferry company would the construction of the bridge at Mulberry street have?—A. It would cause the boats to run under the bridge both ways every fifteen minutes for twelve to thirteen hours each day, and then every half-hour until midnight, and would be very dangerous in windy, foggy, and smoky weather; also in ice and high water. The boats now often run in foggy weather by the sound of bells on each dock; if there were bridge piers in the river they would be afraid to venture across.

Q. You speak about high water and ice; how does that affect the running of the boats?—A. In high water the current is stronger at Mulberry street and immediately above than any other point on the river about the Falls, and would thus greatly enhance the danger to ferry-boats.

Q. Could the ferry landing in Jeffersonville be moved lower down the river?—A. No, the water is so shoal and it is so rocky, the current so swift, and the nearness of the Falls, renders it impracticable to land below Mulberry street.

Q. What is the capital stock of the ferry company?—A. Two thousand shares of $100 each, and is worth in the market more than par.

Q. How would a bridge at Wall street compare with the Mulberry site?—A. The current of the river at Wall Street is straight with the shore; it is otherwise at Mulberry street. The current is at least 2 miles an hour slower at Wall street than at Mulberry in high water. All the country roads leading to Jeffersonville except the one leading to New Albany are nearer to Wall street than to Mulberry. The Government supply depot is three squares nearer to Wall than to Mulberry. The ground back on Wall street is higher than Mulberry, and hence in high water Mulberry street would be impassable before Wall street would. Mulberry street is a street only four squares long, ending in a straight line at Newmarket street, and immediately back of that it is obstructed by the embankment of the Jeffersonville, Madison and Indianapolis Railroad, which is at that point 4 feet high and impassable for wagons. The same railroad crosses Wall street, but at that street the road is level with the surface of the earth. Wall street is perfectly clear of railroads as far as Mulberry, but also runs back six squares further than Mulberry. The only obstruction is the side track of the Jeffersonville, Madison and Indianapolis Railroad just beyond Newmarket, but this does not block the passage of the street. Wall street is only one square from Spring street, the leading business street, while Mulberry is two squares. The bulk of the population is nearer Wall street than Mulberry street. Wall street would suit the people of Jeffersonville and the township better than Mulberry, as it is more convenient and the approaches easier and better.

JOHN C. HOWARD.

Subscribed and sworn to before me this 7th day of September, 1888.
[SEAL.]
J. FISHER, Jr.,
Notary Public, Jefferson County.

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AFFIDAVIT OF MR. WILLIAM M. DEVAN.

Q. Give your name, residence, age, and occupation.—A. William M. Devan; Louisville, Ky.; age 40, years, occupation, keeper of the Louisville life-saving station.

Q. How long has there been a life-saving station here?—A. Since November, 3, 1881.

Q. What has been the work in the saving of persons in peril or danger of losing their lives since you were in charge?—A. Those saved and in peril number over 400.

Q. Is there any other station in the United States with a record equal to this?—A. Not within my knowledge.

Q. Why was this life-saving station established?—A. It was established on account of the danger of the Falls of the Ohio River.

Q. In your judgment is there any other place on the Ohio of equal danger as this?—A. No, sir; there is not.

Q. What is the swiftness of the current in high water, or at what is known as a coal-boat stage?—A. It would be 5 or 6 miles.

Q. Have any steam-boats met with disaster in and around the Falls since you were in charge of the life-saving station?—A. Yes.

Q. Do you know of the accident to the *Jas. D. Parker?*—A. Yes. It occurred below the cross-dam in the Indiana Chute. We took 102 persons off of the *Parker*. The boat struck up in the head of the Indiana Chute, and then dragged on the rocks on down to a point under the existing bridge, where she was under water up to the hurricane roof.

Q. Are such accidents usual or unusual around the Falls?—A. There have been frequent accidents in and around the Falls, resulting from the conditions of navigation there.

Q. Is there sufficient harbor room for this city?—A. No, sir; there is not.

Q. What did you observe this day in connection with the harbor of Louisville?—A. I consider the entrance to the canal very dangerous. This morning there was not over 200 to 250 feet of space between the dam and the steamers lying at the foot of Fourth street. These boats are laying outside of the wharf-boat, side by side, with their sterns directed quartering towards the dam, and with a space of from 200 to 250 feet between them and the dam. If the water were at a 9-foot, or high, stage it would require very skillful management to prevent danger.

Q. How do steam-boats pass the Falls in low water and in high water?—A. Steam-boats leaving the Louisville wharf go on up the river close to the Kentucky shore; as a general thing they go up to the foot of the island and head over to the Indiana Chute; then they get her straightened with the Indiana Chute.

Q. Where is the crest of the Falls?—A. The crest of the Falls I would judge to be about 2 blocks or 2½ blocks below the ferry landing. The reef of the Falls would go higher than that, and the same current striking the reef it is more perceptible.

Q. What precautions are taken at your life-saving station in regard to passage of boats?—A. We watch every boat and craft that descends or ascends the Falls, both day and night, and my instructions to the crew are that they watch boats from the time they start to go over the Falls until they get out of sight.

Q. Who is regarded as the best Falls pilot in this community?—A. Capt. Pink Varble.

Q. What proportion of the work does he do?—A. I presume two-thirds, at least.

Q. Where is your residence in this city?—A. My residence is on Clay and Franklin streets.

Q. How long have you lived in that neighborhood?—A. I have lived in this neighborhood all my life.

Q. Are you familiar with the streets in that part of the city?—A. Yes.

Q. State whether Campbell street is a straight street leading back to the rear of the city?—A. It is not a straight street.

Q. How far does it run from the river?—A. It runs to the railroad fill, about two squares. From thence it goes at right angles to Broadway, about ten or more squares.

Q. How far is Wenzell street from Campbell street?—A. One block.

Q. How does that street compare with Campbell?—A. Hancock, Clay, Shelby, Campbell, and Wenzell, or Mill streets run at the same angle up to the railroad fill, which is about two squares, and then run at right angles to Broadway. All the ground along there is low, being between two fills—the Fulton street fill and the railroad fill; the ground is of the same depth substantially there. When in high water it comes over the Fulton street fill; it covers all the ground. All of this ground is called the Point and when we have high water, as in 1883 and 1884 floods, the water comes over the cut-off and Fulton Street fill; this ground is also covered with water. The cut-off embankment is about ten squares above Campbell street, and this is on a level with the Fulton street embankment, which (the latter) runs parallel with the river. The object of the first embankment is to prevent overflows, and when the water rises above it it fills all the country between it and Fourth street of this city.

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Q. How far does the foot of Towhead Island extend?—A. A line drawn from Campbell to Wall street would cross the foot of Towhead Island.

WM. M. DEVAN.

Subscribed and sworn to before me this 7th day of September, 1888.
[SEAL.] J. FISHER, Jr.
Notary Public, Jefferson County.

AFFIDAVIT OF MR. CHARLES KREMER.

Q. Give you name, age, residence, and occupation.—A. Charles Kremer; forty-eight years old; reside in Louisville, Ky., and have been wharf-master for eighteen years, and am now.

Q. Are you acquainted with Capt. Pink Varble?—A. Yes; I know him intimately.

Q. If so, what is his standing as Falls pilot in this community?—A. He is first-class in every particular; he is the best one we have here.

Q. Is there any other pilot whose judgment in regard to the Falls would be entitled to more weight than that of Capt. Pink Varble?—A. None, sir.

Q. Do you know Capt. Dave Dryden?—A. Yes; I have known him for the last twenty-five years.

Q. Is he now in active service?—A. No; he does very little piloting, if any. I don't remember him taking any boats over the Falls for the last eight or ten years. Captain Varble does fully four-fifths of the work of piloting boats over the Falls.

Q. State the necessity for Falls pilots.—A. At certain stages of water you can not go through the canal, and then boats are bound to go over the Falls, and they must employ men that are skilled in managing boats and tows to keep out of the danger of the Falls.

Q. Is there any point on the Ohio River more dangerous to navigation than the Falls of the Ohio?—A. No, sir.

Q. Are the harbor facilities of this city sufficient?—A. The construction of the dam has filled up the harbor, and the facilities for turning boats around in the harbor are not sufficient. Many boats have been thrown by the current across on the dam. The boat *Dakota*, among others, was thrown on the dam and nearly broken in two across this dam. When the water gets over the dam there is a terrific current drawing boats over the dam, and it requires very skillful management to get in and out of the harbor.

Q. Is Towhead Island growing?—A. It has grown a great deal since I was a boy. There has been a very considerable increase, and that encroaches upon the harbor room.

Q. How far does the city wharf extend?—A. From the mouth of the canal to the mouth of Beargrass Creek, which is near the upper end of the island, and at least one-half or three-fourths of a mile above the lower end of Towhead Island.

Q. A bridge, then, constructed from this city to any point in Jeffersonville below the ferry landing would go over this territory?—A. It would cross that space. Measuring from Fourth street in Louisville to Beargrass Creek, Campbell street is nearly half way.

CHAS. KREMER.

Subscribed and sworn to before me this 7th day of September, 1888.
[SEAL.] J. FISHER, Jr.,
Notary Public Jefferson County.

AFFIDAVIT OF CAPTAIN E. LOCKHART.

Q. Give your name and present occupation.—A. E. Lockhart, and have been residing in Louisville over fifty years. My present occupation is traffic manager of the Louisville and Portland Canal,

Q. What occupation prior to this have you been engaged in?—A. I was a Falls pilot. I followed this for eleven years and since then for eight years more, making nineteen years in all. I have owned steam-boats and been connected directly with the river traffic for over fifty years, and for the past three years, under the present administration, I have been traffic manager of the Louisville and Portland Canal.

Q. Were you ever connected with the management of the canal?—A. I was nearly twenty-three years in charge as superintendent of the Louisville and Portland Canal up to the time the Government assumed control, which was about fifteen years ago.

Q. Are you then very familiar with the surroundings of the Falls?—A. Yes, sir.

Q. Have you ever been called on to locate the piers of any bridge?—A. Yes. I was called on to locate the piers of what is known as the Fourteenth street bridge. Myself and Capt. Pink Varble located the channel pier of that bridge. We divided the dis-

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tance between the center of the channel so as to keep them out of cross currents. The Indiana Chute (which is the main channel) is as near at right angles to the axis of the current as we could get it.

Q. Does the current ever change in low water and high water as it does above?—A. The current changes slightly here, but not in the way that it does just above the dam.

Q. Do you know the location of the proposed bridge from Mulberry street, in Jeffersonville, to Campbell street, in Louisville?—A. Yes, I am familiar with the location.

Q. State, if you please, the objections to that location.—A. A boat running in this current would be in danger of running on the left-hand pier; the current bears too heavily towards the Kentucky shore. They are compelled to make very sharp turns to get in the Indiana Chute.

Q. How swift is the current at that point in high water?—A. About 5 miles an hour.

Q. What is the usual size of tows passing this point; and are they smaller or larger than formerly?—A. I think from 8 to 10 is the average; the largest are from 12 to 15 boats. Boats are deeper draught and carry more now than they did ten or fifteen years ago.

Q. What is the size of the largest boats that pass here?—A. They are generally 170 feet long and 26 to 26½ feet wide. The *Williams* has taken about 1,000,000 bushels of coal in one tow, and the *O'Neill* has taken from 700,000 to 800,000 bushels.

Q. Is there any point on the Ohio River from Pittsburgh to Cairo equal in danger to that of the site of the proposed bridge?—A. Not as far as I know. There is no place where there is as much difficulty in getting a boat in shape to pass. If an accident should occur to a tow from striking on the piers of the proposed bridge and the boats be separated from the tow-boat, it would be very difficult, if not impossible, to collect them without losing some, as the Government dam and the bridge below occupy all the space. There is no room for dodging and no landings on either side.

Q. What is the system pursued in passing the coal-boats through the canal?—A. Tow-boats coming down here land here to get a permit to go through the canal. This is under the rules governing the canal, a copy of which I file as part hereto.* We often have them standing all the way from Towhead Island down, awaiting their turns to get in the canal.

Q. In what order are boats permitted to go through the canal?—A. United States boats have the first priority, the boats carrying the United States mail the second, passenger boats come in next, and next loaded tows, and last empties.

Q. How long does it require ordinarily to put a coal fleet through the canal?—A. It takes from seven to ten hours to get through.

Q. Is it frequently the case that boats fail to get through when the water gets too low for them to go through the canal?—A. Coal fleets must leave Pittsburgh together, and they get here about the same time, hence there is so much contention among them to get through first.

Q. What is the average delay in putting coal-boats through the canal, say ten boats?—A. We can lock only two of these large coal-boats at a time. It takes one hour and a little over to lock it. Of course we lock two coal-boats at a time, or six barges. This would require continuous locking by day and night. It would require from one day and one-half to two days to lock a tow through like the *Joe Williams*.

Q. Give the number of boats that passed through the canal and over the Falls for the last three years.—A. I file herewith, in answer to this question, a copy taken from my books showing number of boats descending the Falls of the Ohio and ascending the same, and also the number of boats descending the canal. They are marked A^1, A^2, and A^3.

Q. How does the current run at Wall street as compared with Mulberry street?—A. The current there is near about straight at all stages of water and runs parallel to the shore.

Q. In your judgment as a steam-boatman and with all the facts before you, ought any bridge to be built at the proposed location at Mulberry street?—A. I think it would be much safer bridge if built at the other place (Wall street).

E. LOCKHART.

Subscribed and sworn to before me this 7th day of September, 1888.

[SEAL.] J. FISHER, Jr.,
Notary Public, Jefferson County.

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* Omitted.

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Number of boats descending and ascending the Falls of the Ohio.

Description.	Number.	Description.	Number.
A¹.—Descending.		*A².—Ascending.*	
1886:		1886:	
Passenger-boats	131	Passenger boats	131
Tow-boats	200	Tow-boats	167
Square boats or barges	634	Square boats	228
Model barges	33	Model barges	18
Bushels of coal	10,036,000	Bushels of cannel coal	36,000
1887:		1887:	
Passenger-boats	187	Passenger-boats	106
Tow-boats	280	Tow-boats	220
Square boats	1,128	Square boats	279
Model barges	58	Model barges	19
Bushels of coal	18,452,000	Bushels of cannel coal	48,000
1888, up to September 1:		1888, up to September 1:	
Passenger-boats	252	Passenger-boats	42
Tow-boats	195	Tow-boats	150
Square boats	733	Square boats	85
Model barges	31	Model barges	9
Bushels of coal	10,960,000		

A³.—*Number of boats descending the Louisville and Portland Canal.*

Description.	1886.	1887.	1888.*
Square boats and barges	1,144	530	1,001
Bushels of coal	21,891,000	9,350,200	5,470,000

* Up to September.

AFFIDAVIT OF CAPTAIN J. WHYSALL.

Q. Give your name, age, and occupation.—A. J. Whysall; age, fifty-six years; I am a licensed pilot and captain from Pittsburgh to New Orleans.

Q. How long have you been a pilot?—A. Twenty-five years.

Q. What branch of piloting do you follow chiefly?—A. Tow-boat piloting.

Q. Are you familiar with the proposed location of the bridge from Campbell street, in Louisville, to Mulberry street, in Jeffersonville?—A. Yes; I have been looking at it several times.

Q. Would this bridge located at Mulberry street be any impediment to coal-boating?—A. Yes; very much in the way.

Q. How does the current run in front of and just above Mulberry street, in Jeffersonville?—A. It runs right out in the middle of the river, and a boat comes down there broadside, quartering towards the Galt House.

Q. How does the current run at Wall street?—A. There the current runs straight with the shore.

Q. Do you know of a worse place for a bridge from Pittsburgh to New Orleans for the interests of navigation than the proposed site?—A. No, I don't know of a worse place than that would be there on account of the construction of the dam, the Falls, the Louisville bridge, and the Kentucky and Indiana bridge; if you strike a pier even without sinking, and break up your tow, you have no chance to ever get it together again.

Q. How is the Indiana shore from Mulberry street down to the Louisville bridge? Are there any landings there?—A. There is no landing there.

Q. If you could get part of it, can you land it on the Indiana side?—A. No, not here. At that place you would have no show. If a tow is once broken up it would be lost on the Falls, Government dam, the Louisville bridge, and the Kentucky and Indiana bridge.

Q. Do you know Capt. Pink Varble?—A. Yes.

Q. What sort of a Falls pilot is he?—A. Pink Varble is a number one Falls pilot either for steam-boats or tows.

Q. Do you know Capt. Dave Dryden?—A. Yes.

Q. What sort of a Falls pilot is he?—A. He has not done any work on the Falls for a long time, and don't know what he could do now.

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Q. Is it not true that he has been out of active service for ten or fifteen years?—A. Yes; fully that.

Q. If you were captain of a boat with a tow, would you trust Dave Dryden to take you over the Falls?—A. No; not under any circumstances. He is both out of practice and he never was considered very much of a tow-boat pilot.

Q. Did you know Capt. J. D. Ritchey as a pilot?—A. No; I don't know him as a pilot.

Q. Do you know all the pilots around here?—A. Yes; I think I know all of them.

Q. Then you never heard of Ritchey being a pilot?—A. I never did.

Q. How does Wall street compare with Mulberry street as a site for the terminus of the bridge?—A. Wall street is a much better site, because the current is straight with the shore there. That is the place for it. This is the main thing for us, we want to lay straight with the shore.

JOB WHYSALL.

Subscribed and sworn to before me, a notary public, this 7th day of September, 1888.
[SEAL.] ALLEN R. HITE,
Notary Public, Jefferson County, Kentucky.

AFFIDAVIT OF MR. W. W. HITE.

Q. What is your name and occupation?—A. W. W. Hite, a member of the firm of W. W. Hite & Co., president of the Louisville and Evansville Packet Company, and president of the Louisville and Jeffersonville Ferry Company.

Q. How long have you been in the river business?— A. Nearly twelve years.

Q. How does Pink Varble stand in Louisville as a Falls pilot?—A. He is considered the best Falls pilot here, and does nearly all of the Falls piloting.

Q. Do you know Capt. Dave Dryden as a Falls pilot?—A. I don't know Captain Dryden at all; don't think he has done any business for the past twelve years, as I know all the pilots in active service, and would have certainly known him had he been in active service.

Q. How often do the boats of your company go over the Falls?—A. Whenever there is 6 feet on the Falls we go over. Our Evansville boats leave every week-day.

Q. What would be the effect on the landing at Jeffersonville if the bridge terminus is at Mulberry street?—A. All boats landing at Jeffersonville would be compelled to land just above the bridge site, and if anything goes wrong with her machinery, or in a strong wind, she would be in danger of drifting down and being caught on the piers of the bridge.

Q. Could boats land below Mulberry street?—A. No, sir; the water is too shallow for a boat to land on the Indiana shore below Mulberry street, and there is no wharf there.

W. W. HITE.

Subscribed and sworn to before me this 6th day of September, 1888.
[SEAL.] J. FISHER, JR.,
Notary Public, Jefferson County.

LETTER FROM MR. J. G. M'CULLOCH.

LOUISVILLE, KY., *May* 28, 1888.

GENTLEMEN: In pursuance to the notice in the Courier-Journal, we would respectfully submit our protest against the proposed location of the new bridge. We now have two bridges in close proximity to the Falls of the Ohio, and this would make three, that a boat would have to go under in crossing the Falls. At certain stages of water, with a strong wind, boats leaving Louisville wharf frequently have to go above where plan of new bridge crosses the river; it would make a landing at the Jeffersonville wharf dangerous, and at all times hazardous. The bridge can at small additional expense be placed above Wall street in Jeffersonville, and thus lessen materially the danger to bridge and river navigation.

Very respectfully,

J. G. MCCULLOCH,
Vice-President and General Manager.

To the BOARD OF U. S. ENGINEERS.

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LETTER FROM CAPTAIN O. P. SHINKLE.

MAY 28, 1888.

GENTLEMEN: I wish to protest against the proposed location of the Jeffersonville bridge. Besides being a dangerous impediment to the Falls, no boat can land with safety at the Jeffersonville wharf.

O. P. SHINKLE,
Master.

BOARD OF UNITED STATES ENGINEERS, ETC.

PETITION OF MESSRS. JOHN A. HASPHAN, AND OTHERS.

LOUISVILLE, KY., *May* 26, 1888.

GENTLEMEN: We, the undersigned, interested in the navigation of the Ohio River, would most earnestly protest against the proposed location of the bridge between Louisville, Ky., and Jeffersonville, Ind.

JNO. A. HASPHAN,
(and 27 other individuals and firms).

To the BOARD OF ENGINEERS.

PETITION OF MESSRS. R. H. BALLARD AND OTHERS.

GENTLEMEN: We, the undersigned steam-boatmen interested in the navigation of the Ohio River, would most earnestly protest against the proposed location of the bridge between Louisville, Ky., and Jeffersonville, Ind.

R. H. BALLARD (and 29 others).

To the BOARD OF ENGINEERS.

AFFIDAVIT OF CAPTAIN FRANK CARTER.

Q. Give your name, occupation, and residence.—A. Frank Carter; superintendent of the Louisville and Cincinnati Mail Line Company; residence, Louisville, Ky.

Q. How long have you been connected with river interests and in what capacity?—A. I have been connected directly with the mail line for twenty-five to thirty years as captain and superintendent. I was captain of the *Anderson* and the *United States* for about four or five years. My whole life has been spent between here and New Orleans.

Q. Are you familiar with the navigation of the Ohio and the Mississippi Rivers?—A. Yes, sir.

Q. Is there any point on these rivers more dangerous for navigation than the Falls of the Ohio?—A. There is no point between Pittsburgh and Cairo as dangerous as the Falls of the Ohio.

Q. Are you acquainted with the proposed location of the new bridge between Louisville and Jeffersonville?—A. Yes; I went with the Board of Engineers to examine the site.

Q. From what you have observed, and your knowledge and experience, what do you think of the advisability of building a bridge at that point?—A. I think it would be disastrous to navigation if located there. At various stages of water when coal is coming down in abundance with the usual difficulties that attend high stage of water, it would be a very difficult matter to shape up after getting below this position. At certain stages it would not be so difficult. I think this bridge, if located at Mulberry street, would be very dangerous to navigation.

Q. Where would be the proper place for this bridge?—A. I should think at or about Wall street.

Q. How do boats land at Jeffersonville? Do they round-to and round-in in landing?—A. Yes, just as they do at any other landing.

Q. What effect would a bridge built below the proposed site have upon navigation? Would it increase or decrease the danger?—A. It would enhance the dangers, whereas if it were higher up the river, you would not be liable to being blown against the piers. These dangers increase in windy and foggy weather.

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Q. Is Capt. Pink Varble's standing regarded good as a Falls pilot?—A. Yes; his reputation is good, if not better than any other pilot I know of.

Q. Is Capt. Dave Dryden regarded as competent?—A. He is a retired pilot for ten or fifteen years, and has been in the soldiers' home for many years.

Q. Would you accept his judgment at this time in regard to the navigation of the Falls?—A. He seems to be pretty clear-headed about some things; about others he is not. I would not like to accept his judgment. I think he is now entirely out of practice. The insurance companies here that take insurance on steam-boats over the Falls require the service of a Falls pilot when crossing them; and you would only hazard your insurance if you were to go over without them; and this is because of the dangers to navigation here. These men are regularly licensed, and for fear of forfeiting the insurance of a boat these men are hired. The Falls are so much quicker passed than the canal that the extra services of a pilot would always be accepted because of the saving of time; and for this reason the Falls are used almost exclusively when navigable. There is no toll charged at the canal now. Falls pilots charge from $5 to $25 a trip crossing the Falls, according to the size of boat, tow, etc.

Q. What would be the cost of a delay per day to a boat of the size of the *William*, consisting of thirty-one pieces, in going through the canal, as compared with the Falls?—A. It would be fully double; that is, the expense caused by delay in the canal compared with the time it takes to go over the Falls.

FRANK CARTER,
Superintendent Louisville and Cincinnati Mail Line Company.

Subscribed and sworn to before me this 28th day of August, 1888.
[SEAL.] J. FISHER, Jr.,
Notary Public, Jefferson County.

SECOND AFFIDAVIT OF MR. MAX A. SAMUELSON.

Q. Give your name and occupation.—A. Max A. Samuelson, representative of W. H. Brown's Sons, of Pittsburgh, coal operators.

Q. Do you know W. B. Carter?—A. Yes.

Q. Would you let him take a tow of coal over the Falls for your firm?—A. No, sir.

Q. Do you consider him a Falls pilot?—A. No, sir.

Q. Did you ever hire Ben Cox to take any coal-tows over the Falls for you?—A. No, sir.

Q. Whom do you hire generally?—A. Capt. Pink Varble all the time.

Q. Do you know John N. Littrell as a Falls pilot?—A. Littrell will take a small tow over the Falls, but he won't risk himself with as large a tow as Pink Varble will.

Q. Why is this?—A. For want of confidence of his ability.

MAX A. SAMUELSON.

Subscribed and sworn to before me this 11th day of September, 1888.
[SEAL.] J. FISHER, Jr.,
Notary Public, Jefferson County.

AFFIDAVIT CAPTAIN JAMES C. DUGAN.

Q. What is your name?—A. James C. Dugan.

Q. What business are you in now, and what business have you been in previous to your present occupation?—A. United States local inspector of steam-boilers. Previous to that I was steam-boating for twenty years.

Q. What branch of steam-boating did you follow?—A. Engineer and captain.

Q. Do you know Capt. Pink Varble?—A. I do.

Q. Please state what sort of a Falls pilot you regard Pink Varble?—A. I regard him as a first class Falls pilot.

Q. What proportion of the business going over the Falls does Captain Varble take over?—A. He does three-fourths of the business going over the Falls.

Q. Who is considered the best Falls pilot about the Falls?—A. Pink Varble.

Q. Do you know Capt. Dave Dryden? What sort of a pilot is he?—A. I do. Twenty years ago he was a very good pilot, and I was on the boat with him at that time; do not think he has done any piloting for the last ten or fifteen years.

Q. You do not consider Captain Dryden as posted now since the dam has been built?—A. I do not consider him as well posted as he was at that time.

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Q. Do you know Capt. J. T. Ritchey? What sort of a pilot is he?—A. My recollection is, his first license was issued in 1883, and it was from Louisville to Westport.

Q. How far is Westport from Louisville?—A. Twenty-five miles.

Q. How does Ritchey compare as pilot with Pink Varble, George Musselman, and Marion Ryan?—A. He has not had as much experience, and has not been steadily employed; he has been off and on the river, and has had no license since 1886.

JAMES C. DUGAN,

Subscribed and sworn to before me, a notary public, Jefferson County, Kentucky, this 25th day of August, 1888.

[SEAL.] ALLEN R. HITE,
N. P., J. C.

AFFIDAVIT OF MR. JAMES O'CONNOR.

LOUISVILLE, KY., *September* 11, 1888.

Q. What is your name, and how long have you been in the coal business?—A. James O'Connor; have been in the coal business thirty years.

Q. Do you know W. B. Carter and Ben Cox as pilots?—A. Yes.

Q. Would you let either of them pilot a tow of coal over the Falls for you?—A. No, sir.

Q. Who is considered the best Falls pilot about the Falls?—A. Pink Varble.

JAMES O'CONNOR.

Sworn and subscribed to before me this 11th day of September, 1888.

[SEAL.] J. FISHER, Jr.,
Notary Public, Jefferson County.

AFFIDAVIT OF CAPTAIN JOB WHYSALL.

Q. What is your name, age, and occupation?—A. Job Whysall; pilot from Pittsburgh to New Orleans; age, fifty-six.

Q. How long have you been a pilot?—A. Twenty-five years.

Q. What is the custom in regard to tows going over the Falls when they come to Louisville?—A. When tows arrive at Louisville and there is water to go over the Falls they stop at Pumpkin Patch and send for Pink Varble nearly always. He takes nine-tenths of all the large tows over the Falls. I have known tow-boats to wait until he could take one tow over the Falls and come back in a buggy for another. Have known them to have a buggy waiting to bring him back and forth from the bend in the river below the Falls and take him back to Pumpkin Patch. I have known him to do this repeatedly.

Q. Do you know Ben Cox?—A. Yes.

Q. Is he a Falls pilot?—A. I believe he holds a Falls pilot license from Jeffersonville, but at the same time he does very little.

Q. Did you ever know him to take tows over the Falls?—A. He has taken over two small towns in the last year.

Q. Do you know W. B. Carter?—A. Yes.

Q. Did you ever know him to take a tow over the Falls?—A. I do not know that he ever did.

Q. Is there any comparison as to ability between Pink Varble and Cox and Carter?—A. Pink Varble is at the head of them all. They all want Pink Varble.

Q. Are you a captain as well as pilot?—A. Yes; and if I were coming down with a tow, I would wait a good while to have Pink Varble take me over the Falls.

Q. Would you let Cox or Carter take over a large tow that was in your charge?—A. No, sir.

Q. Do you know anything of the proposed improvement to the Falls?—A. Yes.

Q. How would it be about taking tows over the falls when this improvement is made?—A. Tows will then be taken over without being broken up, and in that case the bridge would be very much in the way at the proposed site at Mulberry street.

Q. Do you know why Cox and Carter went to Washington?—A. They own some property in Jeffersonville, and the bridge company have threatened that if the Mulberry site were not given, that they would not build the bridge, and I suppose they are anxious for the bridge for the reason they think it will benefit their property.

JOB WHYSALL.

Subscribed and sworn to before me this 11th day of September, 1888.

[SEAL.] J. FISHER, Jr.,
Notary Public, Jefferson County.

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GRANTS TO JEFFERSONVILLE, MADISON AND INDIANAPOLIS RAILROAD COMPANY RIGHT TO LAY TRACK ON PEARL STREET.

ORDINANCE No. 108.—Granting the right of way to the Jeffersonville, Madison and Indianapolis Railroad Company to lay a track on Pearl Street.

Be it ordained by the common council of the city of Jeffersonville:

SECTION 1. That the Jeffersonville, Madison and Indianapolis Railroad Company be, and it is hereby, authorized to construct and extend its railroad track down and along Pearl street to the Ohio River, in the center thereof, with the right to curve on Newmarket street, so as to make easy connection with its present track on Newmarket street; also the right to construct a track from the main one on said Pearl street to any grounds they may purchase for a depot on either side of said Pearl street, between Market and Front streets: *Provided, however,* That this permission is granted upon express conditions that the city of Jeffersonville is not to be held liable for any damages that may accrue from the extension of said railroad track along said street, or the use thereof.

SEC. 2. Said railroad tracks shall be so constructed so as vehicles can be driven across and along the track at any point along said Pearl street, and at the crossings of streets the track shall be planked between the rails, and the said railroad company shall keep said Pearl street in good order and repair between the gutters so long as it is used for said railroad track.

SEC. 3. Said company shall not run any locomotive, car, or coach over said road on said Pearl street, or suffer the same to be done, at a greater speed than four miles per hour, or to suffer any car, locomotive, or other machinery to stand upon said track so as to impede travel, longer than five minutes at any one time, under a penalty of twenty-five dollars for each and every such offense.

SEC. 4. It is hereby made a condition of this ordinance that before the said railroad company shall use and occupy said Pearl street for its railroad track, that said company shall remove the track from Wall street and put said Wall street in good repair.

SEC. 5. Within two days after the adoption of this ordinance the city clerk shall furnish said railroad company a certified copy of the same, and if said railroad company within thirty days thereafter, by resolution of the board of directors of said railroad company, accept of the provisions of this ordinance, and a certified copy of said resolutions of acceptance be filed with the clerk of the city, then this ordinance shall be published and be in full force from and after its publication.

(NOTE.—Acceptance filed by said company under date of October 10, 1866.)

Approved, September 11, 1866.

Attest:

C. R. MCBRIDE, *Clerk.*
JOHN WARE, *Mayor.*

STATE OF INDIANA, *County of Clark, City of Jeffersonville:*

I, John H. Ault, clerk of the city of Jeffersonville, Ind., do hereby certify that the above is a true and complete copy of the above-entitled ordinance as appears of record in my office.

In witness whereof I hereunto set my hand and affix the corporate seal of said city this 8th day of August, 1888.

[SEAL.]

JOHN H. AULT,
Clerk City of Jeffersonville, Indiana.

BRIEF OF THE LOUISVILLE AND JEFFERSONVILLE BRIDGE COMPANY TO THE SECRETARY OF WAR.

[In the matter of the construction of the Louisville and Jeffersonville bridge across the Ohio River.]

On behalf of the Louisville and Jeffersonville Bridge Company we respectfully beg leave to submit:

That the present population of Louisville, Ky., is about 180,000 and steadily increasing. That the population of Jeffersonville, Ind., is about 12,000, and that this population, together with the population of the country round about Jeffersonville and extending back a distance of 25 or 30 miles, has a direct trade with the city of Louisville; that proper and uninterrupted communication between these two points is most essential to the business and commercial relations of the two sections. That the only means now existing for crossing the Ohio are the Louisville and Jeffersonville Ferry Line and the Louisville railroad bridge one-half mile below the limits of Jeffersonville. The former

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of these never has and never will be able to furnish the communication needed by the people of Louisville and Southern Indiana. In the first place enjoying a monopoly, they have always been loath to accommodate the public, and though their boats run at intervals of fifteen minutes during part of the day, at 6.30 p. m. this is changed to one trip per half hour and ceases entirely at 12 midnight, beginning again at 5.30 a. m. But during foggy weather and flows of ice, communication by this means is almost entirely suspended, and only the most irregular trips are made and sometimes during severe winters, which frequently occur, the boats must seek shelter from the heavy ice gorges and suspend navigation for days at a time.

The affidavit of Superintendent Dorsey, of the ferry company, proves nothing in this regard. It is evasive in the extreme. Though in the last three years the ferry may not have suspended for a whole day, yet it may have run so irregularly that it amounted to an entire suspension so far as business was concerned.

But we submit the positive statement of Jonathan Thickstun, who for twenty years was a pilot for this corporation. He says that in fog or ice the ferry runs irregularly, and frequently suspends for days at a time. We also submit the petition on file of business men who cross to Louisville to their business, and who have no interest in this controversy, except as they desire free and uninterrupted passage at all times. The Louisville bridge below Jeffersonville, being entirely a railroad bridge, terminating in Louisville, at least a mile from the business portion thereof, running its trains every half hour, suspending this from 12 midnight until 5.30 a. m., affords practically no accommodation to the public, nor was it intended to be built or is it maintained with any view to such accommodation.

Thus for seven hours in the twenty-four there is a total suspension of communication between Louisville and Jeffersonville, and during fog and ice frequent and sometimes long continued interruption for wagons and other vehicles, to the great injury of the agricultural classes of Clark County, Ind., and to the people of Louisville, by reason of a restricted and unsteady market. The result of this irregular communication is seen in the price of lands in Indiana, which land, though of equal fertility and nearer to Louisville, sell for from $50 to $100 per acre against $400 to $800 per acre in Kentucky. If the question of public necessity enters into this controversy to any great extent, we submit a convincing argument in the opinion of the voters of Jeffersonville Township, expressed in the election on May 1, 1888, when they, already enormously taxed, voted by an overwhelming majority to tax themselves further to the amount of $75,000 to aid in the construction of this bridge. (See auditor's certificate.)

We also submit the joint affidavit of Messrs. Read and Howard, and other affidavits as to the desire of the people of East Louisville, and the circular attached to said affidavits, showing the benefits of said bridge to Louisville. (See Exhibit D.)

Furthermore, Hon. Asher G. Caruth, who represents the Louisville district in Congress, is presumed to know the wishes of his constituents in this regard, and he has indorsed both the construction and the proposed Mulberry street location of said bridge. That public necessity requires the bridge, the main object of which is to give passage to street-cars, wagons, and other vehicles, at its Mulberry street site, is seen in the petition of East Louisville manufacturers and real estate owners, in the petition of the citizens of Jeffersonville, in the resolutions of the city council of Jeffersonville, and in the joint affidavit of Messrs. Long, Read, and Krieger, and Exhibit D.

The important question, however, and perhaps the only one properly in controversy, is: Will the bridge, if built at Mulberry street, interfere with the general river interests and obstruct the navigation of the Falls of the Ohio to any greater extent than at any other point where the object of its construction could be attained? And for the purpose of this argument we will for the present include Wall street, at which place those opposed to said bridge seem anxious to have it located.

The opponents of the bridge rely upon the report of the special board of engineers sent to Louisville to examine the site, and upon the testimony of Messrs. Pink Varble, George Musselman, Fred Littrell, Falls pilots; Laf. Anderson, J. Whysall, McIntire, of Pittsburgh; Ryan, of Cincinnati, and Dougherty, general river pilots; Gilmore and Hyatt, ex-captains; Howard, boat-builder; Hughes, coal dealer; Samuelson, agent; Irwin, Dorsey, Kremer, Devan, O'Connor, who never were pilots (with the exception, probably, of Westfall).

The testimony before the special board of engineers, as may be seen from the stenographic report of same, kindly filed by opponents, was given, in the main, by Messrs. Pink Varble and Nick Hughes, the former of whom is the special pilot by contract of the Louisville and Evansville Packet Line (see Damon's affidavit), of which line Col. W. W. Hite is president, and the latter of whom (Hughes) never was a pilot and quit the river in 1861. (See Hughes's affidavit.)

These two men pointed out to the board the supposed dangerous effect of said bridge, if built at the proposed site. So far, therefore, as the opinion of the board was influ-

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enced by expert testimony, it was by the testimony of an interested party representing the very interest that was antagonistic to the construction of the bridge, and by the testimony of another who never was a pilot. Other testimony given was by Col. W. W. Hite, president of the Louisville and Jeffersonville Ferry Company; John C. Howard, a stockholder in the same; E. L. Dorsey, superintendent; and the whole case for the opposition was managed by Mr. Alex. Humphrey, the local attorney for said company, and whose attitude throughout was uncompromising. The bridge company failed wholly to present any expert testimony, for the reasons stated in the joint affidavit of Long, Reed and Krieger, and the separate affidavit of President Long, that they had consulted the river interests and were satisfied that no fight was to be made against the location. The attitude of the bridge company was not one of hostility to the river interest, but (in proceeding) Mr. Long said: "We are willing to do anything in reason." And notwithstanding all these circumstances, most unfavorable for the bridge company, the report of the Board of Engineers permitted a bridge at Mulberry street, with a span of 650 feet over the Indiana Chute.

Referring to the affidavits on file, Mr. Pink Varble, in his statement of the direction of the current at Mulberry street, says merely, "that the current does not run straight there and that piers could not be located at right angles with the current; it would always run crossways through the piers in high water." Fred Littrell says, "It sets toward the Kentucky shore 30 degrees or more." Musselman testifies the same. Laf. Anderson testifies that "it runs at an angle toward the Kentucky shore." McIntire and Dougherty say the angle is 40 degrees. Hughes says: "There is a *slight* bend in the current at Mulberry street; starts about ferry landing and curves toward Kentucky shore." Ryan, of Cincinnati, Ohio, says: "There is always a cross-current, and a different current at different stages of water." Hyatt says: "Proposed bridge does not have its axis at right angles to current at high towing stages." Gilmore says: "At Mulberry street current strikes off toward Kentucky shore around a point of rocks 20 or 25 degrees." Irwin says: "Cross-currents there are at certain stages of water." Samuelson testifies that "current sets across the river at ferry landing." Howard says that "current is straight at Wall, otherwise at Mulberry." Whysall says "that at and above Mulberry street, current runs right out in the middle of the river." This is the sum and substance of their testimony as to the cross-current at Mulberry street. Of the above witnesses, the first three are Falls pilots, four are general pilots, two of whom do not live within 150 miles of the Falls, and the rest never were pilots.

Their statements are directly contradicted by Jonathan Thickstun, who for twenty years piloted on the very spot where said cross-current is said to be; by Capt. William Carter, a Falls and tow-boat pilot actively engaged in that occupation; by Capt. J. G. Berry, for many years a Falls pilot and pilot for the Louisville and Evansville Packet Company; by Levi Reeder, Falls pilot, and by Chris. Damon, Falls pilot, and for many years engaged in taking the packets of the Louisville and Evansville line over the Falls. These men all testify that though at low water when the Falls is unnavigable the current sets off slightly from the Indiana shore, yet as the river rises this tendency diminishes, and at a 10-foot stage (the lowest coal stage) it is practically straight and continues so. These men are corroborated in their testimony by the map marked A, on file, showing the currents on site of proposed bridge, and the accuracy and correctness of which map is sworn to, not only by Johnson, Lyons, and Douglas, the engineers who made the observations and draughted it (see their affidavits as to details), but also by Thickstun, Reeder, and Tully, and by Dan Varble, Falls pilot and pilot for James T. Duffy & Co.'s coal tow-boat in Louisville harbor, and by Harness, Barnaby, and Gaither, all Falls pilots, and by Captain Ritchey, for five years a licensed pilot in the Louisville Harbor. These men all testify that said map correctly sets forth the course and direction of the currents of the Ohio River at the place indicated thereon and at the different stages indicated thereon. The red lines on said map show the currents at a boating stage, and show them to be at right-angles to the proposed line of the bridge represented by the line BB, from Mulberry street to Wenzell street (one square east of Campbell), the position of which streets and the line of the bridge being sworn to. (See Lyons, Duglas, and Johnson's affidavit.)

To the point that the proper curvature of the shore is not represented, but that the map was meant to deceive, we submit separate affidavits of Johnson, civil engineer, and Victor Lyons, marked Exhibit E, and will state that said map was gotten up merely to comply with the law and at a time when the bridge company was under the impression that no fight was to be made against the location.

We venture that the map marked A coincides with similar maps on file in Engineering Department of the Government, and submit that the opposition has not filed a single authenticated map, and not a single affidavit accompanied by such a map showing the course and direction of the currents at or near the proposed site of the bridge, at variance with said map A.

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We submit further that the affidavits of Captains George Cox, Theo. Neff, Perry Wilkes, and William Frilingsdorf, active tow-boat pilots; Harness and Barnaby, Falls pilots, and Littrell and Hoffman Falls pilots, coal agents, and tow-boat owners, who have charge and control of probably half the coal sent to Louisville for the Falls cities and points below, that tows of the size spoken of in the report of the Board of Engineers, do not now go over the Falls on account of the Kentucky and Indiana bridge, and must be broken up, above the Falls and taken over in sections, whether a bridge is built at Mulberry street or not, and thus the mass of testimony as to extra expense and delay to tows going over the Falls in sections loses its effect, since that very thing occurs now on account of the said bridge at New Albany.

Capt. Pink Varble says that he has taken twenty-six barges over in a single trip, but this must have been before said bridge was built, as Capt. John Hoffman in his affidavit shows that his firm receives positive orders from Pittsburgh to break up tows into two or three sections when going over the Falls.

As to flanking—*i. e.*, throwing the tow across the current in making the "point"—Jonathan Thickstun, who was for twenty years a pilot on the ferry line and in sight of almost every tow that passed said point and went over the Falls, swears that he never saw a tow flank until it got below Mulberry street, thus showing that flanking is very seldom if ever done above Mulberry street. Capt. John Littrell, Falls pilot and part owner of the coal tow-boats of the firm of Cook, Hoffman & Co., in his affidavit states that a 650-foot span can be easily flanked (if it is desirable to do so), and Capt. Ben Cox, Falls and tow-boat pilot says "that little flanking is now necessary with the broken tows in going over the Falls."

Thus as to the material points on which the Board, in its report, seems to have based a recommendation of Wall street rather than Mulberry—it was misinformed, and as to these points the opposition is directly contradicted. Those points were: A cross-current near Mulberry street in a boating stage; the size of coal tows going over the Falls at the present time and since the building of the Sand Island Bridge; and as to the point of flanking, the necessity of it at present and the interference that the bridge would cause if necessary.

To the point attempted to be made by Messrs. John C. Howard, Gilmore, and Samuelson, that the current at Mulberry street is from 2 to 3 miles swifter than at Wall, we submit the contrary statement of N. H. Hughes, of their own side, that it is the same, nor does the space and position of the float on the current-map indicate variation.

Further, an attempt is made (see Kremer's affidavit) to create the impression that the bridge from Mulberry street would interfere with the wharf and harbor room of Louisville. The evidence shows that the Kentucky terminus would be behind the sand bars known as Towhead Island, where no boat much larger than a skiff has ever landed, and nearly a mile above the improved wharf and steam-boat landing of Louisville (see George Howard, John Ingram, Thickstun, and Frilingdorf's affidavits); and were it true that the bridge crossed the wharf of Louisville, this would not be remedied by opposing counsel's proposition to run from Wall street to Wenzell or Campbell.

It is further claimed by the opposition that Wall street is the proper location for said bridge, so far as navigation is concerned, and also so far as the desire of the public ran.

It will be seen, however, that Wall street is an undesirable place for said bridge, as regards navigation by coal tows. Tow-boat pilots Wilkes, Jenkins, and Frilingsdorf state that Mulberry street is the best location for tows. Dan Varble, Falls pilot and pilot for coal agents Duffy & Co., says there is less inconvenience at Mulberry street than at Wall, for the reason that the point opposite Wall is necessary for tows to get into position.

John Hoffman, tow-boat owner and Falls pilot, says a bridge at Mulberry is to be preferred to one at Wall for the same reason that Dan. Varble states. John Littrell, tow-boat owner and Falls pilot, says the bridge is less obstruction at Mulberry than at Wall. Capt Ben. Cox, tow-boat pilot and Falls pilot, says he would rather have it at Mulberry than at Wall, as Wall is important for tows going down. (See their respective affidavits.) George Cox and Theo. Neff, tow-boat pilots, say "it is as safe at Mulberry as anywhere." (See their joint affidavits.)

Had the position of the opponents the slightest merit, such men as Hoffman, J. Littrell, and Dan Varble, the first two of whom own two, and all three of whom pilot all harbor tow-boats at that place, would never make such affidavits, and Ben. Cox, George Cox, Frilingsdorf, Wilkes, Jenkins, and Neff would be extremely foolhardy to swear against the interest of their employers.

But we are prepared to show by the official action of the Pittsburgh Coal Exchange, at a meeting held September 12, 1888, after their protest on file and signed by them individually, that the coal interests of Pennsylvania do not object to said bridge on account of its location at Mulberry street nor on account of the width of span over the Indiana

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Chute, and they think a 600-foot span over the Indiana Chute sufficient. [See Exhibit C.] They considered the Kentucky Chute the more important one, for which they ask a 600-foot span—probably because that is the chute taken in going through the canal. And after the work of widening the Louisville and Portland Canal is completed, and which canal is now in the hands of the United States Government and is free, there will be much less occasion to cross the Falls until a 12-foot stage is reached, and from which stage up the dangers of the Falls greatly decrease; and at high water, as Mr. Pink Varble states, the current at Mulberry street (and he might have stated at any other street without fear of contradiction) is as swift as the current on the Falls, because the rocks being deeply covered, there is no falls.

With said Exhibit C we file the affidavits of Captains Cox and Carter, showing that at said meeting of the Coal Exchange there were present the representative pilots of the several firms, and that upon due consideration they came to the conclusion that the site at Mulberry street was to be preferred to the one at Wall street, and that 650 feet was more than coal interests required at Mulberry street, and that they desired a 600-foot span over the Kentucky Chute.

These papers were not filed before because, as Mr. Long says in his letter filed with Exhibit C, the bridge company was advised that it could not suggest changes in the plan of the bridge as suggested by the Board of United States Engineers. Upon this subject the bridge company is uninformed officially.

Col. Wm. Patton, chief engineer of the bridge company, advised you by letter, dated June 18, of the impracticability of constructing a bridge at Wall street. Colonel Patton is an engineer of high standing in his profession, and his statement is entitled to as much weight, perhaps, as the opinion of opposing counsel.

That Mulberry street is a much more desirable and convenient site is shown by the petition of the citizens of Jeffersonville, by the petition of the business men and manufacturers of East Louisville, and by the affidavit of Long, Reed, and Krieger, and affidavits, etc., filed as Exhibit D.

A bridge at Wall street, at right-angles with the current, could never terminate at Wenzel street, a simple geometrical proposition, if one from Mulberry street to Wenzel is at right-angles to said current, as is sworn to in Map A. And if said bridge were built at Wall street it would terminate on the Kentucky side over 2,000 feet higher than Wenzel street. Besides interfering with the Jeffersonville wharf (see protest of city council), the distance to Court avenue or Newmarket street is too short to bring the railroad approach to a level with the Jeffersonville, Madison and Indianapolis, and if raised as high as the law requires in running elevated over other roads would entail much extra expense. As is shown on Map B of Jeffersonville and by Johnson's affidavit accompanying the same, the Jeffersonville, Madison and Indianapolis Railroad has a switch on Wall street, directly north of its track on Newmarket, and also owns two blocks of ground between Ninth and Tenth streets, designated by red lines, all of which would place the bridge company at the mercy of a corporation controlling the bridge below if it was required to take the Wall-street site.

That the bridge, if constructed at Mulberry street will not be a serious and dangerous obstruction to the navigation of coal-tows and other water-crafts as claimed by opponents is abundantly shown in almost every one of the affidavits filed by the bridge company. W. Carter says the location is safe, and that the currents are not such as to endanger navigation. Hoffman says the same; Dryden, Barnaby, Reeder, and Gaither all swear that a span of 650 feet at that location, properly placed, would be no obstruction. J. Littrell, B. Cox, and Dan Varble are satisfied of the same fact; Berry and Ritchey state that a 600-foot span at Mulberry street is sufficient and would not obstruct, and John Littrell made the same statement in a former affidavit on file; Damon swears that it would be no obstruction, and G. Cox and Neff say little if any obstruction and as safe a place as any, and the affidavits of the remaining pilots, if they do not state it in so many words, strongly intimate the same fact.

In the light of this overwhelming evidence, we submit that the view of opponents as to the dangerous and destructive effect of said bridge at Mulberry street is shown to be a false one. Their position in that regard is completely overthrown, and that by the testimony of competent and disinterested Falls tow-boat pilots and tow-boat owners and by the coal operators of Pittsburgh, the very men whom opponents claim would be injured, and over whose shoulders they are making this fight.

We would respectfully call your attention to the fact that the bridge company has substantiated its position and overthrown that of its opponents almost entirely by the affidavits of Falls pilots (several of whom are owners of tow-boats continually towing in the Louisville Harbor), all of them men who have made the Falls of the Ohio a special study, whose knowledge of said Falls goes much farther than that of ordinary river men, and which was gained by practical experience in that line almost exclusively. These men have been licensed by the United States Government and commissioned by the State

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to pilot said Falls on account of their ability in that direction, and their superior ability is recognized by the insurance companies in that policies are forfeited unless boats going over the Falls are in charge of regular Falls pilots (see affidavits).

Those of affiants who are not Falls pilots are regular tow-boat pilots, actively engaged in that occupation, crossing said Falls with coal-tows, and men who have for many years lived within easy view of the very currents of which they speak.

In conclusion we would submit that the right was granted to said bridge company to construct its bridge at the Mulberry street site, but that, through the urgent request of the opposition, final action was delayed and the former decision, in favor of Mulberry street, made subject to proof that said site was dangerous to navigation.

It lay upon the opposition, therefore, to present a better and stronger case than they had before. Yet, without an affidavit from the bridge company, the case remains as it was before. The opponents of the Mulberry street site have not brought forward a single new argument against said location; not one point that was not considered before the board and given its due weight, and more, because their statements there remained wholly uncontradicted.

On the other hand, the bridge company has since strengthened its position, and weakened that of the opposition, for not only has it proved the position of the opponents as to the dangerous effects of a bridge at Mulberry street to be erroneous and mistaken, but it has proved conclusively that Mulberry street is a less dangerous location than Wall street, or than any other location higher than Mulberry, and that it is preferred by the tow-boat interests.

As to opposing counsel's claim that he represents the coal navigation and harbor interests of the city of Louisville, both as counsel and immediately as a representative of the city in the Federal Congress for ten years, we submit that in the affidavit of Jonas G. Howard and John F. Read it appears that Cook, Hoffman & Co. and James T. Duffy & Co. are the owners and lessees of the coal harbor for Louisville, known as the Pumpkin Patch, and near 3 miles in length, and which firms also own all coal tow-boats in the Louisville Harbor, and that opposing counsel does not represent these, as they favor Mulberry street; that opposing counsel does not represent the city of Louisville, which controls its own wharf privileges, nor does he represent the city of Jeffersonville, controlling its own wharf privileges, nor the great coal shipping interests of Pittsburgh, which with certain modifications favor Mulberry street; nor is opposing counsel the representative of the Louisville district in Congress, but that place is filled by Hon. A. G. Caruth, who indorses the Mulberry street location.

The remaining interests, to wit, the Louisville and Jeffersonville Ferry Company, controlled by the same parties who control the Henderson Packet Company, and the Louisville and Cincinnati Mail Line Company, are the interests and the only navigation interests opposing counsel represents. The whole case discloses that fact. There is the place where the opposition originated, and to which it is again confined.

All of which is respectfully submitted.

DENIS LONG,
President Louisville and Jeffersonville Bridge Company.
J. W. BAIRD,
Secretary.

The Honorable SECRETARY OF WAR.

RESOLUTIONS OF THE PITTSBURGH COAL EXCHANGE.

OFFICE OF HORNER & ROBERTS, COAL MINERS AND SHIPPERS,
Pittsburgh, Pa., September 12, 1888.

At a meeting of the Pittsburgh Coal Exchange, held Wednesday, September 12, 1888, the following resolutions were unanimously adopted:

Resolved, That inasmuch as the Louisville and Jeffersonville Bridge Company, through their president, Mr. Denis Long, has submitted for consideration the proposed bridge across the Ohio River at or near the foot of Mulberry street, and crossing over at the foot of the "Tow-Head," with a span of 600 feet clear channel-way on the Indiana side, and a span of 600 feet clear channel-way on the Kentucky side, outside of the Tow-Head, and in consideration of the above proposition the Pittsburgh Coal Exchange agrees to withdraw all opposition, and will not oppose the location of said Louisville and Jeffersonville bridge at or near the foot of Mulberry street, and crossing over the river at the foot of the Tow Head.

Provided, The Louisville and Jeffersonville Bridge Company will allow the river in-

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terests to locate the shore pier on the Indiana side, and pier outside and next to the Tow-Head on the Kentucky side. Also, that we approve and are satisfied with location of the proposed bridge.

JOHN A. WOOD,
President.

Attest:

RICHARD BARROWS,
Secretary.

LETTER OF THE SECRETARY OF THE PITTSBURGH COAL EXCHANGE TO HON. JOHN DALZELL.

OFFICE OF HORNER & ROBERTS, COAL MINERS AND SHIPPERS,
Pittsburgh, Pa., September 12, 1888.

DEAR SIR: This will introduce to you Mr. Denis Long, the president of the Louisville and Jeffersonville Bridge Company, who visits Washington in the interests of the bridge company. The bridge company has made all the concessions demanded or required by the Pittsburgh Coal Exchange, and we have therefore this day, by resolution, withdrawn all opposition against the location of said bridge at or near the foot of Mulberry street. Any aid you can render him will be thankfully received and reciprocated if opportunity offers.

Yours,

RICHARD BARROWS,
Secretary Pittsburgh Coal Exchange.

Hon. JOHN DALZELL,
Washington, D. C.

LETTER OF MR. DENIS LONG.

MASONIC SAVINGS BANK,
Louisville, Ky., October 6, 1888.

SIR: I have the honor to hand you herein letter of Mr. Richard Barrow, secretary Pittsburgh Coal Exchange, to the Hon. John Dalzell, M. C., covering copy of an extract from the minutes of the Coal Exchange meeting of the 12th of September last. These papers have not, heretofore, been filed because we were advised that we could suggest no changes in the plan of the bridge as suggested by the Board of United States Engineers, and now only file said letter and extract from the minutes to show that the coal interest does not object to the location of the bridge at Mulberry street.

I have the honor to be, very respectfully, your obedient servant,

DENIS LONG,
President Louisville and Jeffersonville Bridge Company.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

AFFIDAVIT OF MESSRS. W. B. CARTER AND W. B. COX.

STATE OF INDIANA, *Clark County, ss:*

William B. Carter and William B. Cox, upon oath, state that they were present at a meeting of the Coal Exchange in the city of Pittsburgh, Pa., on Wednesday, the 12th day of September, 1888, at which meeting were present Simpson Horner, of the coal firm of Horner & Roberts; W. W. O'Neil, of the coal firm of O'Neil & Co.; John A. Wood, of the coal firm of John A. Wood & Son; Samuel Wood, of said last-named firm; of which said coal exchange the said John A. Wood is president; that at said meeting the proposed location and site of the bridge between Jeffersonville and Louisville were discussed and the current maps of the river and plans of the bridge were examined, and that said board came to the conclusion that the location and site of said bridge at Mulberry street was more favorable to the coal-boat and river interest than at Wall street or any point higher up between said cities. Said coal exchange had their principal New Orleans river pilots present at said meeting, to wit: Robert Holden, who pilots for the firm of Thomas Faucett & Son, coal merchants; John Stafford, for the coal firm of John A. Wood & Son, coal merchants; Thomas Patterson, pilot and part owner of tow-head

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Joe B. Williams, and a member of the Grand Lake Coal Company; Gus Seiford, pilot for the firm of O'Neil & Co., coal merchants; Capt. John Reno, captain and pilot for the same firm. Said affiants being Falls and tow-boat pilots, and having from time to time piloted overs the Falls and to the Southern markets of all the firms that are now or had been since the war engaged in the transportation of coal from Pittsburgh to New Orleans and all intermediate points, were, together with all the other pilots above named, invited by said coal exchange to meet and consult with them at said meeting, and all present at meeting favored the location of said bridge at Mulberry and Winzell streets. It was also unanimously agreed at said meeting that a 650-foot span on the Indiana side is longer than the interest of river navigation required, and that they would prefer that said span be shortened to 600 feet and that the span on the Kentucky side be lengthened to 600 feet; that this meeting represented the entire coal interest of Pittsburgh. Affiants further say that at said meeting and consultation Denis Long, president of said bridge company, was present.

W. B. CARTER.
W. B. COX.

Subscribed and sworn to before me this 6th day of October, 1888.
[SEAL.]

JOHN READ,
N. P. C. C.

AFFIDAVIT OF MR. WILLIAM B. CARTER.

STATE OF INDIANA, *County of Clark, ss:*

WILLIAM B. CARTER, being duly sworn, upon his oath states:

That he is now and has been for about forty-seven years last past a resident of Jeffersonville, Clark County, Ind.; that he holds a United States license as an Ohio and Mississippi River pilot from Utica, Ind. (6 miles above Jeffersonville), to New Orleans, and has held such license for about twenty-seven years, and has been piloting continuously under such license up to the present time, and is considered an expert tow-boat pilot; that he also holds license as a Falls pilot, having been commissioned by Thomas A. Hendricks, governor of Indiana, about fifteen years ago, and was also commissioned by the United States Government as Falls pilot; that from 1850 to 1860 he was a pilot of flat-boats and coal boats, and after the year 1860, up to the present time, he has been piloting coal-tows from a point above the Falls to New Orleans and intermediate points, which tows were taken by steam tow-boats.

That he is fully acquainted and familiar with all the currents at all stages of water, and particularly with all the currents in or about the Falls of the Ohio; that he believes that the present location of the Louisville and Jeffersonville Bridge, from Mulberry street in Jeffersonville, Ind., to Campbell street in Louisville, Ky., with a 650-foot span properly placed on the Indiana side, would be entirely safe for the passage of tows and crafts in the hands of proper and careful pilots in going over the Falls, and that such passage would be much safer than running the Indiana span of the Kentucky and Indiana Bridge, located below.

The current at the point of location of the bridge at Mulberry street at ordinary low-water mark bears away from the Indiana shore toward the Kentucky shore, at which stage of water the Falls is practically unnavigable, and all boats are compelled to go through the canal; but when the river rises to a height of 10 feet on the Falls, which is a coal-boat stage, the tendency of the current toward the Kentucky shore is very much lessened, and as it rises to 20 feet the tendency is to follow the Indiana shore to the Indiana Chute, or dam on the Falls, about three-fourths of a mile below.

That the angle of the currents at the proposed location of the bridge at Mulberry street, at the boating stage for coal-boats on the Falls, are such to enable large coal tows, in the hands of proper and skillful pilots, with the piers at the width of 650 feet, to go through with perfect safety, and then be in a proper position to handle their boats at will in crossing the Falls and to enter the chute. And that the currents at the proposed bridge location opposite Mulberry street are not such as to make the bridge or piers dangerous to navigation or an obstruction to the passage of boats and tows over the Falls.

Affiant further states that the ordinary river pilots on steamers know but little about the currents and navigation of the Falls, and that boats are not allowed to go over the Falls unless in charge of a regularly appointed Falls pilot without forfeiting their insurance. That he has critically examined the map attached hereto, marked A, showing the currents on the site of proposed bridge from Louisville, Ky., to Jeffersonville, Ind., and that the usual course of coal tows passing over the Falls is a little nearer the Indiana shore than is indicated by red line No. 15, and almost parallel thereto, and about

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100 feet to the right thereof (presuming that the said red line is 500 feet from the shore at low-water mark) in passing under the bridge; and that the red lines, as indicated, are correct and in accordance with his experience.

That full tows going south do not cross the Falls at any stage of water, but are broken up in parcels and made up below the Falls, making about three trips over the Falls to a tow.

WILLIAM B. CARTER.

Subscribed and sworn to before me this 15th day of August, 1888.
[SEAL.] MELCHERT Z. STANNARD,
Notary Public.

AFFIDAVIT OF MR. WILLIAM B. COX.

STATE OF INDIANA, *County of Clark, ss:*

WILLIAM B. COX, being duly sworn, upon his oath states:

That he has resided in and near the city of Jeffersonville, Clark County, Ind., all his life; that he is sixty-four years of age; that he is now and has been for over thirty years last past a regular tow-boat pilot from Cincinnati, Ohio, to New Orleans and all intermediate points, and has made such towing a specialty since 1856; that his Government license permits him to take boats over the Falls of the Ohio at all stages of water; that he also held a commission from the Governor of Indiana as "Falls pilot;" and that he has been piloting boats and tows over the Falls of the Ohio for the last thirty years and more; and that he believes he is thoroughly acquainted with the currents of the river at and about the said Falls at all stages of water; that he is satisfied, and so states, that a bridge span opposite Mulberry street, in Jeffersonville, Ind., 650 feet wide, on the Indiana side, with northern pier properly placed, would be no more obstruction in taking tows or other water crafts over the Falls than a bridge would be in any other part of the river.

Affiant further states that full tows are never taken over the Falls, but are broken up at a point above Jeffersonville and taken over in parts; that with these parts of tows little flanking is necessary at Mulberry street, except in case of high winds; and that he would as a pilot rather have a bridge at Mulberry street than at Wall street, for the reason that the point in the river opposite Wall street is a most important point for boats and tows to get in position in going down the river.

W. B. COX.

Subscribed and sworn to before me this 21st day of August, 1888.
[SEAL.] JOHN READ,
N. P. C. C.

AFFIDAVIT OF CAPTAIN JOHN N. LITTRELL.

STATE OF INDIANA, *County of Clark, ss:*

JOHN N. LITTRELL, being sworn, upon his oath states:

That he is fifty years of age and has resided about the Falls of the Ohio River all his life; that he is now a resident of Jefferson County, Kentucky; that he is a member of the firm of Cook, Hoffman & Co., harborers and coal agents, and owner of the tow-boat *Transal* and harbor-tug *Wash Gray*; that he has been for the last twenty-eight years a regular tow-boat pilot on the Ohio and Mississippi rivers; that he was also commissioned by Governor Hendricks, of Indiana, during said Littrell's residence in Indiana, to pilot the Falls at all stages of water; that he is well acquainted and familiar with all the currents in and about the Falls of the Ohio at all stages of water; that he believes and so states that a bridge opposite Mulberry street, Jeffersonville, to Louisville, Ky., with span of 650 feet, properly placed, on the Indiana side, would be less obstruction than a bridge at Wall street with less span; that a 650-foot span at Mulberry street is large enough for tows, steam-boats, and other crafts going over the Falls.

He further states that full tows are never taken over the Falls now, but that they are broken up above the Falls and taken over in parts. And that the 650-foot span at Mulberry street, properly placed, can be easily flanked by all tows now going over the Falls, or said span may be steered by said tows.

J. N. LITTRELL.

Subscribed and sworn to before me this 21st day of August, 1888.
[SEAL.] JOHN READ.
N. P. C. C.

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AFFIDAVIT OF CAPTAIN J. PERRY GAITHER.

STATE OF INDIANA, *County of Clark, ss:*

J. PERRY GAITHER, being sworn, upon his oath says:

That he has been a resident of Jeffersonville, Clark County, Ind., since 1845; that he has been piloting and steering boats over the Ohio Falls since 1847; that he was appointed Falls pilot by Thomas A. Hendricks, governor of Indiana; that he has also taken float tows and crafts of all kinds over the Falls at all stages of water, and that he is well acquainted and familiar with all the currents in or about the Falls of the Ohio, and that he worked about said Falls under Captain Van Sickle.

That he believes that placing the piers of the Louisville and Jeffersonville bridge at the foot of Mulberry street, Jeffersonville, with a 650-foot span properly placed on the Indiana side, would be no incumbrance to the navigation of the Falls with tows or crafts of any description, for the reason that such span is amply sufficient to admit of the passage of all tows or other water crafts, and that the currents at that point are not such as to make said passage dangerous.

That he has examined the map marked A, attached hereto, showing the currents on the site of the proposed bridge from Jeffersonville, Ind., to Louisville, Ky., and that he believes said map is correct and accurate, and that the courses of the currents are in accordance with his experience.

J. P. GAITHER.

Subscribed and sworn to before me this 17th day of August, 1888.
[SEAL.]

JOHN READ,
Notary Public.

AFFIDAVIT OF MR. JOHN H. HOFFMAN.

STATE OF INDIANA, *County of Clark, ss:*

JOHN H. HOFFMAN, being sworn, upon his oath states:

That he is forty-eight years of age, and has resided in and near the city of Jeffersonville, Clark County, Ind., for twenty-three years; that he is a member of the firm of Cook, Hoffman & Co., coal agents and harborers, doing business about the Falls of the Ohio, and owners of the tow-boat *Transit* and harbor tug *Wash Gray;* that the business of said firm consists in the care, sale, and transfer to points below of coal in barges and boats belonging to Pittsburgh coal men; that said Hoffman is a licensed pilot from Westport, Ky., to West Point, Ky., and also holds a commission from the Governor of Indiana as "Falls pilot" over the Falls of the Ohio; that his Government license permits him to pilot the said Falls at all stages of water; that he almost exclusively pilots the tug *Wash Gray* in transferring coal from the coal fleet above Jeffersonville to points in Louisville and below the said Falls.

That he is thoroughly acquainted and familiar with all the currents in or about the said Falls at all stages of water; and that he is satisfied and so states that a bridge built opposite Mulberry street, Jeffersonville, to Campbell street, Louisville, with a span on the Indiana side 650 feet wide and properly placed, would be no more obstruction to the taking of tows and boats over the said Falls from above than a bridge in any other part of the river in this vicinity; and that a bridge at Mulberry street is much to be preferred to one at Wall street, since the latter point must be clear for tows getting into position.

That the currents at Mulberry street are not such as to make a bridge at that place any more of an obstruction than bridges generally are at any point on the Falls. That of late full tows, so called, *i. e.*, the larger ones, are never taken over the Falls of the Ohio in one trip, but they are broken up, according to positive orders from the owners at Pittsburgh, into two and three parts, and such parts taken separately; that such orders are telegraphed to said firm whenever tows arrive to go below said Falls.

That the office and business place of said firm is located in Louisville, Ky.

JOHN H. HOFFMAN.

Subscribed and sworn to before me this 21st day of August, 1888.
[SEAL.]

JOHN READ,
N. P. C. C.

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AFFIDAVIT OF CAPTAIN HENRY S. BARNABY.

STATE OF INDIANA, *County of Clark, ss:*

HENRY BARNABY, being duly sworn, upon his oath says:

That he has been a resident of Jeffersonville, Clark County, Ind., for about fifty years last past; that he began steering all kinds of crafts over the Falls of the Ohio in 1840, and continued exclusively in that business until January, 1847, at which last-named date he was appointed by the Governor of Indiana Falls pilot to take all boats propelled in whole or in part by steam and all other crafts from a point above the Falls to the foot thereof, and that he continued piloting constantly from 1847 up to about 1865; that he was also licensed as such pilot by the United States Government; that as such pilot he has made as high as eleven trips over the Falls in one day, taking each trip a pair of coal boats, and has frequently made as high as ten trips; that Capt. Pink Varble, the present Falls pilot, for several years steered for him before the said Varble became a pilot himself, while the said Barnaby was piloting; that he, the affiant, has often since 1865 taken boats over said Falls, and that he is now and always has been familiar and well acquainted with all the currents in or about the said Falls at all stages of water; that the blasting done by the United States Government for the improvement of the navigation of the Falls has never affected the currents of the river as high up as Mulberry street, the proposed location of the bridge; that he believes his opportunities for knowing the currents of the river at the proposed location of the bridge and for knowing the currents of the river at all boating stages and the effect that the construction of a bridge at Mulberry street across the Ohio River, with a span of 650 feet, would have upon the navigation of the Falls, are as good as those of any living person; that it is his opinion that the bridge piers properly located, with the main span on the Indiana side 650 feet wide, and opposite Mulberry street, the proposed location of the bridge, would no more obstruct the passage coal tows or other water crafts over the Falls of the Ohio than if there was no bridge there, for the reason that the space is of ample width for all kinds of water crafts, and that the current when the water is at a boating stage for coal tows is so very nearly straight at Mulberry street as not to endanger the passage of the largest coal tows that can pass over the Falls.

That he has examined the map attached hereto, marked A, showing the currents on the site of the proposed bridge from Louisville, Ky., to Jeffersonville, Ind., and that in his opinion the courses of currents at the several stages thereon indicated are correct, and that red line No. 15 is a little to the left of the usual course of descending crafts at the point of the proposed location; that, is from 75 to 150 feet to the left of said red line, presuming that said red line is about 500 feet from the Indiana shore at low water; that with the main span 650 feet wide, it would not be necessary to break up the largest tows were it not for the bridge below the Falls.

Affiant further states that in all his experience he never found any of the usual steamboat pilots of the Ohio and Mississippi rivers competent to pilot the Falls; and that at this time all large coal tows are broken up above the Falls and are taken below in sections.

H. S. BARNABY.

Subscribed and sworn to before me this 14th day of August, 1888.

[SEAL.] MELCHERT Z. STANNARD,
Notary Public.

AFFIDAVIT OF MR. LEVI REEDER.

STATE OF INDIANA, *County of Clark, ss:*

LEVI REEDER, being sworn, upon his oath states:

That he is thirty-eight years of age, and has all his life resided in Jeffersonville, Clark County, Ind.; that for eight years he was a steersman over the Falls of the Ohio for his father, Captain Reeder; for Capt. Pink Varble and others; that he was appointed a Falls pilot for the Falls of the Ohio by Governor Hendricks, of Indiana, and that under said appointment he was engaged in piloting boats over the said Falls for a period of eight years; that he is well acquainted with all the currents at all stages of water at or about the Falls of the Ohio; that although at a stage of water practically unnavigable the currents of the Ohio have a tendency toward the Kentucky shore, such tendency showing itself near Mulberry street, Jeffersonville, yet that as the river rises to a boating stage this tendency diminishes until the stage of water reaches from 8 to 10 feet; that from 10 feet up the current tends to follow the Indiana shore; that at boating stage, *i. e.*, 10 feet on the Falls, the current at Mulberry street is practically straight and there is no drift toward the Kentucky shore.

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Affiant further states that he has critically examined the map marked *A*, attached hereto, showing the currents on the site of the proposed bridge from Jeffersonville, Ind., to Louisville, Ky., and that the courses of the currents at the several stages of water marked thereon are true and accurate, and perfectly in accordance with the currents in the Ohio River at the points platted on said map. That in his opinion a bridge built from Mulberry street, Jeffersonville, Ind., to Campbell street, Louisville, Ky., with a span of 650 feet on the Indiana side, properly placed, would be no obstruction to tows, boats, or crafts of any description in navigating the river at this point, or in going over the Falls from above.

That the usual and ordinary river pilots on steam-boats know little about the currents and navigation of the Falls; and that what are known as full tows of coal, namely, the larger ones, are never taken over the Falls at one time, but that they are broken up into several sections and made up again below the Falls.

LEVI REEDER.

Subscribed and sworn to before me this 16th day of August, 1888.
[SEAL.] JOHN READ,
N. P. C. C.

AFFIDAVIT OF MR. FOUNTAIN HARNESS.

STATE OF INDIANA, *County of Clark, ss:*

FOUNTAIN HARNESS, being sworn, upon his oath says:

That he is fifty-eight years of age, and has resided in Jeffersonville, Clark County, Ind., for thirty-six years last past, and has been a Falls pilot on the Falls of the Ohio for twenty years, having been first appointed by Governor Baker, of Indiana; that he is well acquainted with the currents of the Ohio about the Falls at all stages of water; that he is fully satisfied that a bridge from Mulberry street, Jeffersonville, to Campbell street, Louisville, with a 650-foot span, or even a 600-foot span, on the Indiana side, properly placed, would be little if any obstruction to the navigation of the river and Falls, and that any boat and tow that could not pass safely through said span could not safely get through the bridge at the Falls nor through the one at the foot of the Falls.

That since the Government has become the owner of the canal, and when the same is improved and widened, no boats need go over the Falls until the river reaches a 12-foot stage on the Falls; that since the building of the Kentucky and Indiana bridge no full tows are carried over the Falls, but they are broken into two and three sections above, and each section taken over separately at little extra cost; that as a Falls pilot he considers the Kentucky and Indiana bridge the danger point, and not the proposed bridge at Jeffersonville, opposite Mulberry street.

That ordinary river pilots know but little about the currents and navigation of the Falls, and that boats are not allowed to go over the Falls unless in charge of a regularly appointed Falls pilot without forfeiting their insurance.

That he has examined the map marked A, showing the currents on the site of the proposed bridge from Louisville, Ky., to Jeffersonville, Ind., and that the courses of the currents thereon indicated at the several stages thereon indicated are correct and true, and that the current from a 10-foot stage up is very nearly straight for a considerable distance above and below Mulberry street.

F. HARNESS.

Subscribed and sworn to before me this 15th day of August, 1888.
[SEAL.] JOHN READ,
N. P. C. C.

AFFIDAVIT OF MR. DANIEL P. VARBLE.

STATE OF KENTUCKY, *County of Jefferson:*

DANIEL P. VARBLE being duly sworn, upon his oath states:

That he is now, and has been all his life, a resident of the city of Louisville, Ky., and that he holds a Government license as a pilot from Pittsburgh to New Orleans for the past sixteen years, and has been piloting continuously under such license up to the present time, and has been piloting boats over the Falls of the Ohio for a number of years under a special license as Falls pilot.

That he has been for the past nine years in the employ of Mr. J. T. Duffy, who is a coal merchant and president of the Fulton Tow-Boat Company, and that he has been piloting barges and tows over the Falls of the Ohio for the period above mentioned;

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that he is familiar with the currents of the river at this point, and that he has examined the maps hereto attached marked A, and that the currents as shown on said map are true, and he believes a bridge located at the foot of Mulberry street in Jeffersonville, Ind., and Campbell street, Louisville, Ky., with a span of 650 feet, located on the Indiana side, would be as little inconvenience to navigation as at any other point on said river and much less than if located at Wall street, Jeffersonville, for the reason that all coal tows are made up above Wall street, and the space in the river opposite Wall street is necessary to get tows in position for going over the Falls or through the canal.

Capt. DANIEL P. VARBLE.

LOUISVILLE, KY., *September* 7, 1888.

Subscribed and sworn to before me this 7th day of September, 1888.

[SEAL.] I. S. KOHNHORST,
Notary Public, Jefferson County, Kentucky.

RESOLUTIONS OF THE COMMON COUNCIL OF THE CITY OF JEFFERSONVILLE, INDIANA.

The honorable Common Council of the city of Jeffersonville, Ind., met in special session on Monday, September 10, 1888, at the council chamber in said city.

There were present his honor Luther F. Warder, mayor, and the following councilmen: Thomas Sparks, esq., William Davis, esq., William McCoy, esq., Festus A. Young, esq., John H. Anderson, esq., W. D. Fouts, esq., G. W. Blotcher, esq., John L. Glaser, esq., Ira J. Dorsey, esq. There was absent Ed. E. Morris, esq.

The following resolution was presented by Thomas Sparks, esq., and was read (the said resolution being marked A).

Whereupon Ira J. Dorsey, esq., presented the following as a substitute for the original resolution:

"*Resolved by the common council of the city of Jeffersonville.* That they are in favor of granting to the Louisville and Jeffersonville Bridge Company the right of way on and upon Mulberry street, Wall street, or any other street of the said city that the honorable Secretary of War may deem proper for the construction and operation of the bridge across the Ohio River between the city of Louisville, Ky., and Jeffersonville, Ind."

Which substitute being put upon its passage was defeated—8 votes against, 1 for said substitute.

Thereupon the original resolution, marked A and attached hereto, was put upon its passage, and the common council voted upon the above resolution as follows: Ay, McCoy, Young, Anderson, Fouts, Blotcher, Sparks, Davis, Glaser—8. Nay, Dorsey—1. Ed. E. Morris, absent.

The council was composed of ten members, and nine were present; 8 votes ay, 1 voted nay, 1 absent. Whereupon the mayor declared the resolution marked A, attached hereto, adopted as read.

A.

To the honorable Secretary of War, Washington, D. C.:

In the matter of the construction of a bridge from Jeffersonville, Indiana, to Louisville, Kentucky, by the Louisville and Jeffersonville Bridge Company, the Common Council of the city of Jeffersonville, Ind., respectfully represents:

(1) That the Common Council of said city and the voters thereof are almost unanimously in favor of said bridge.

(2) That the wharf privileges of said city which can be used for the landing of steamboats and other water crafts extends only from Pearl street to Walnut street, and that the improved portion thereof extends from Pearl street to Locust street only.

(3) That the location of said bridge above Spring street would be a great and permanent injury to the wharf privileges of said city.

(4) That the location of said bridge at Mulberry street or below would be no injury to said wharf and in our opinion to the navigation of the river. Therefore,

Be it resolved, That the Common Council of the city of Jeffersonville, Indiana, protest against locating the Louisville and Jeffersonville bridge at or above Spring street; and that the clerk of the city of Jeffersonville be instructed to forward a certified copy of the within resolution and preamble to the Secretary of War.

[SEAL.] LUTHER F. WARDER,
Mayor City of Jeffersonville, Ind.

STATE OF INDIANA, *County of Clark, City of Jeffersonville:*

I, John H. Ault, clerk of the city of Jeffersonville, Ind., do hereby certify that the above is a true and correct copy of the above-entitled resolution and the proceedings of

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the Common Council as it appears of record in my office at its special session held September 10, 1888.

In witness whereof I hereunto set my hand and affix the corporate seal of said city this 10th day of September, 1888.

[SEAL.]

JOHN H. AULT,
Clerk, City Jeffersonville.

AFFIDAVIT OF CAPTAIN DAVID M. DRYDEN.

I commenced my trade on the Ohio River in 1825, to learn the same from Pittsburgh to the Gulf of Mexico.

In 1834 I occupied the position of pilot on the United States mail line steamer between Cincinnati and Louisville for twelve years.

In 1852 received license from Governor Joseph Wright, of the State of Indiana, as stationary Falls pilot on the Ohio River at Jeffersonville. I took up my residence in this city in May, 1841, and have resided here since.

In 1854 I received a United States license for the navigation of the Ohio and Mississippi Rivers, which was the first United States license issued to a Falls pilot.

Up to 1856 the channel in the Indiana Chute was only 22 feet wide and was too narrow for the size of boats built at this time, as the rocks outside of the channel were 18 inches higher than the narrow chute. It was necessary therefore to widen the chute to suit the capacity of larger crafts. Mr. Jesse Van Sickles, another old experienced Falls pilot, and myself set to work to widen the chute by blasting the rocks off of the south side of the channel at our own expense. We succeeded in opening the chute 48 feet wide and 300 feet in length, which was the only secure pass on the Falls since—on the Falls there is a middle chute and a Kentucky chute for ascending boats. My knowledge of the Falls is as good as any person's can be as to the draught of the current and rise and fall at different stages of the water. My knowledge, in my opinion, can not be surpasseed; for ten years it was my hold.

I have acted as pilot and captain on rafts, flat-boats, keel-boats, and steam-boats of all sizes and classes; also in the United States service on rams and gun-boats and transports on the Ohio and Mississippi rivers to the Gulf.

I have noticed the changes in all stages of the currents.

Now, for the location of the proposed bridge. I wish to state to you there is no impediment to navigation on or over the Falls of the Ohio, nor in the landing of boats at the city of Jeffersonville; there is no position you could locate a bridge from Jeffersonville to connect Louisville that is so much out of the way of navigation on the Falls as the place designated, namely, Mulberry street, in Jeffersonville, unless you go 1 mile above the city. There is a space here at the head of the Falls of 500 feet on the Indiana side is well adapted for a bridge landing.

That landing is from Mulberry street to Clark street, down stream 500 feet. No higher up than Mulberry and no lower than Clark street would be a location forming no impediment to navigation both up and down.

Down lower would place you in a different current—a dividing current.

There can be no better selection than in the space of 500 feet from Mulberry street to Clark street, with 600-foot span on Indiana side and a 300-foot span on the Kentucky side for ascending boats and boats rounding-to for the canal.

I have no ax to grind, nor do I turn the stone for my neighbor. I am for that which is right, not only now but for the future, for the growing population of our city, nor am I doing this for lucre's sake.

Respectfully,

Capt. DAVID M. DRYDEN.

STATE OF INDIANA, *Clark County, ss:*

David M. Dryden, being duly sworn, upon his oath says that the facts above stated are true to the best of his knowledge and belief.

Capt. DAVID M. DRYDEN.

Subscribed and sworn to before me this 11th day of August, 1888.

[SEAL.]

MELCHERT Z. STANNARD,
Notary Public.

PETITION OF CITIZENS OF JEFFERSONVILLE, IND., AND VICINITY.

We, the undersigned, citizens of Jeffersonville, Indiana, and vicinity, would respectfully represent that we are satisfied and believe that the people of this city and county, with the exception of certain parties interested in the ferry company and the bridges be-

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low, are unanimously in favor of a bridge across the Ohio River from Jeffersonville, Ind. to Louisville, Ky., and that the site which will further our interests and benefit the community the most is from Mulberry street, Jeffersonville, to Camp bell street, Louisville rather than any point above said location.

W. D. FOUTS (and 903 others).
Councilman.

To the honorable SECRETARY OF WAR.

STATE OF INDIANA, *County of Clark:*

JAMES KENNEDY, being sworn, upon his oath says:

That he is now, and has been for thirty-nine years, a resident of the city of Jeffersonville, Clark County, Indiana; that he is well acquainted with nearly all the citizens of said city and vicinity; that he circulated the petition to which this affidavit is attached, and that the names thereto signed are genuine and are all citizens and voters of said city and township in which said city is situated; that in procuring said signatures he presented the within petition to the voters as he met them, and that only nine refused to sign the same and that they refused to sign for the reason that they could not be made to understand that the bridge company was liable to damages along its right of way to property owners situated along said right of way.

JAMES KENNEDY.

Subscribed and sworn to before me this 10th day of September, 1888.
[SEAL.] JOHN READ,
N. P. C. C.

PETITION OF CITIZENS OF JEFFERSONVILLE, INDIANA, AND VICINITY.

We, the undersigned, citizens of Jeffersonville, Indiana, and vicinity, would respectfully represent that we are satisfied and believe that the people of this city and county, with the exception of certain parties interested in the ferry company and the bridges below, are unanimously in favor of a bridge across the Ohio River, from Jeffersonville, Ind., to Louisville, Ky., and that the site which will further our interests and benefit the community the most is from Mulberry street, Jeffersonville, to Campbell street, Louisville, rather than any point above said location.

JOHN BENTEL (and 355 others).

To the honorable SECRETARY OF WAR.

AFFIDAVIT OF MR. THOMAS DUFFY.

STATE OF INDIANA, *County of Clark:*

THOMAS DUFFY, being sworn, upon his oath says:

That he is now and for twenty-four years has been a resident of the city of Jeffersonville, Clark County, and State of Indiana; that he is well acquainted with the great majority of the citizens of said city; that he circulated the petition to which this affidavit is attached; that the names thereto signed are genuine and are all citizens and voters of said city and township in which said city is situated; that in procuring said signers as a general thing he presented the above petition to every voter as he met them, and that not to exceed 40 voters refused to sign the same—being about one-tenth the voters approached and a good part of said 10 per cent. were not opposed to the building of the bridge.

THOMAS DUFFY.

Subscribed and sworn to before me this 10th day of September, 1888.
[SEAL.] MELCHERT Z. STANNARD,
Notary Public.

EXHIBIT D.

AFFIDAVIT OF MR. JOHN DRESCHER.

STATE OF KENTUCKY, *Jefferson County:*

I, John Drescher, on oath state I am a real estate agent and a citizen of Louisville, Ky.; that I am well acquainted with the people and business men of the eastern district

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of said city; that I circulated a petition in favor of the location of the Louisville and Jeffersonville bridge from Mulberry street, in Jeffersonville, to Wenzel street, in Louisville, amongst the business men of said eastern district; that I found no one opposed to said location; and in fact, if I had been circulating a general petition I believe that I could have secured the signature of every man, woman, and child in said district to said petition.

JOHN DRESCHER.

Subscribed and sworn to before me this 6th day of October, 1888.
[SEAL.] L. S. KOHNHORST,
Notary Public, J. C., Ky.

AFFIDAVIT OF MR. JOHN J. TULLY.

JOHN J. TULLY, being duly sworn, upon his oath states:

That he is thirty-six years of age and has been a resident of Louisville, Ky., nearly all his life; that he is now on the police force of said city.

That for fifteen years he was employed about the Falls of the Ohio River on the improvements of the Government on said Falls and in taking parties over the Falls, and that for said fifteen years he has crossed said Falls both day and night.

That he was one of the originators of the life-saving station at Louisville, and that he has a first-class medal from the United States Government for life-saving, and one from the State of Kentucky.

That several times he has taken flat-boats over the Falls.

That he is thoroughly familiar with all the currents of the Ohio River at all stages of water; that at low water the tendency of the current is toward the Kentucky shore, and affiant believes this is caused by the shoal rock called Patterson's Wharf, and marked C on the map marked A, and filed herewith; and that as the water rises on said shoal the current becomes straight at Mulberry street and below, and that in both stages of water after a point is reached a short distance below, the current runs straight through the Indiana Chute on the Falls. That, in his opinion, a bridge built at Mulberry street, Jeffersonville, Ind., with a 650-foot span, properly placed, would be no obstruction to the navigation of the Falls with tows or other crafts.

That he was present when the engineers were making the current observations and had charge of the boat that followed the float throughout said observations.

That he has examined the map marked A, filed herewith, showing the currents on the site of the proposed bridge from Jeffersonville, Ind., to Louisville, Ky., and that in his opinion said map accurately shows the directions of the currents in the Ohio River at the place indicated thereon, and at the several stages of water indicated thereon.

That he also had charge of the boat during the current observations made for the Kentucky and Indiana Bridge Company.

JOHN J. TULLY.

Subscribed and sworn to before me this 22d day of September, 1888.
[SEAL.] JOHN READ,
N. P., C. C.

AFFIDAVIT OF MR. VICTOR W. LYON, CIVIL ENGINEER.

VICTOR W. LYON, being duly sworn, upon his oath states:

That he has been a resident of Clarksville, Clark County, Indiana, all his life, and that he is thirty-five years of age.

That Clarksville is situated just opposite the Falls of the Ohio below Jeffersonville.

That said Lyon is by occupation a civil engineer, and is at present county surveyor of Clark County, Indiana, and has been for eight years.

That he assisted in taking the current observations in the Ohio River opposite Jeffersonville, Ind., for the Louisville and Jeffersonville Bridge Company, and a plat of which is shown in the map marked A, and filed herewith, showing the currents on the site of the proposed bridge from Louisville, Ky., to Jeffersonville, Ind.

That said Lyon with Mr. Johnson had charge of the instruments in taking the triangulations; that two transits were used, and that said transits were stationed 2,400 feet apart in taking the observations above said proposed site designated by red line B B, and 1,200 feet apart below said site.

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That the float used was a scantling 4 inches by 4 inches by 6 feet, weighted with lead so as to float vertically, and so that only the reed constituting the site pole appeared out of water.

That said float was allowed to take its course naturally and undisturbed except by the natural flow of the current and that no disturbing elements were present.

That the angles were taken with the transits every minute by affiant and Mr. Johnson, and an accurate memorandum of the said triangulations made and turned over to Mr J. M. Douglas for platting.

That said affiant has several times examined the said map marked A, and filed herewith, and from general observation and his own knowledge it is a true and accurate plat of the currents of the Ohio at the point named.

That he is very familiar with all currents about the Falls and the bottom of the river on the Indiana side opposite Jeffersonville and Clarksville, and that he has all his life geologized and collected fresh-water shells and thus became perfectly familiar with the river at this place.

That there is a ridge of rock at the bottom of said river beginning between Pearl and Mulberry streets on the Indiana side and running southwestwardly across the river.

That this reef of rock is a partial dam, but its influence is only felt in very low water when the Falls is practically unnavigable; that the effect of said reef is to turn the current of the river toward the Kentucky shore as shown by the blue lines on said map A, but that as the river rises the effect of said reef on the currents gradually diminishes until at a stage for boating the current is straight as indicated by red lines on said map A.

That the red line B B indicates the center line of said bridge and extends from Mulberry street, Jeffersonville, to near Wenzell street, Louisville, Ky., and above Campbell.

VICTOR W. LYON.

Subscribed and sworn to before me this 22nd day of September, 1888.

[SEAL.] JOHN READ.

AFFIDAVIT OF MR. J. M. DOUGLAS, CIVIL ENGINEER.

J. M. DOUGLAS, being duly sworn upon his oath, states:

That he is by occupation a civil engineer and that he is the chief engineer in charge of the construction of the Kentucky Midland Railroad, and at present a resident of Frankfort, Ky.

That he assisted in taking the current observations for the Louisville and Jeffersonville Bridge Company in the Ohio River, opposite Jeffersonville, Ind., and of which observations the map marked A and filed herewith is a true plat.

That in taking said observations the float used was a scantling 4 inches by 4 inches by 6 feet, weighted at one end so as to float vertically, and so that the entire float, with the exception of the top surface, was under water.

That a reed 2 feet in length constituted the sight pole for the transit men on shore.

That said float was influenced by nothing but the natural current of the river, and that no disturbing elements were present.

That the triangulations of the transit men, Messrs. Johnson and Lyons, were turned over to him for platting; that from said triangulations he platted the said map marked A, filed herewith, and showing the currents on the site of the proposed bridge from Louisville, Ky., to Jeffersonville, Ind.

That said map is a true and accurate plat of the triangulations received by him, and that further, from his general observation and knowledge, said map accurately shows the directions of the currents indicated thereon in the Ohio River at the place indicated thereon.

That the red line marked B B indicates the center line of the proposed bridge above named at the proposed site at Mulberry street, Jeffersonville, Ind.

That he has heretofore made current observations at other points in the Ohio River, and that the observations made for the Louisville and Jeffersonville Bridge Company and shown in said map A are as accurate as any he has ever seen made, all conditions being most favorable for perfect observation.

J. M. DOUGLAS.

Subscribed and sworn to before me this 22d day of September, 1888.

[SEAL.] JOHN B. LINDSEY,
Notary Public, Franklin Co., Kentucky.

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AFFIDAVIT OF MR. JONATHAN JOHNSON, CIVIL ENGINEER.

JONATHAN JOHNSON, being duly sworn, upon his oath states:

That he is now and has been for thirty-six years last past a resident of the city of 'effersonville, Clark County, Indiana; that he has been for forty-five years a civil engineer nd surveyor, and that he is now the engineer of the city of Jeffersonville; that under he direction of Col. William Patton, chief engineer, he took the current observations of he Ohio River above and below the proposed site of the Louisville and Jeffersonville ridge and set forth in the map marked A, showing currents on the site of the proposed ridge from Louisville, Ky., to Jeffersonville, Ind. That said Johnson, with Mr. Victor yons, county surveyor of Clark County, Indiana, had charge of the instruments for the urpose of taking said observations; that two transits were used in said observations, and hat said transits were stationed 2,400 feet apart in taking the observations above said roposed site designated by red line B B and 1,200 feet apart below said site; that the oat used was a scantling weighted so as to float vertically, with small sight pole inserted n the top; that said float was allowed to take its course undisturbed except by natural ow of the current; that there were no disturbing elements whatever present.

That observations were taken every minute with said transits by affiant and his assistant and the angles accurately set down, and that upon completion of observations he memorandum thereof turned over to Mr. J. M. Douglas, civil engineer, for mapping.

Affiant further declares upon his oath that he has several times carefully examined he map marked A, above mentioned, and that from general observations and from his wn knowledge said map completely and accurately shows the directions of currents of he Ohio River at said point—*i. e.*, above and below the proposed site of said bridge.

And affiant further declares that at extreme low water the tendency of the current s toward the Kentucky shore, and that he believes the reason therefor is a reef of rock unning diagonally across said river, and running in the direction of the blue lines on aid map, and that as the river rises the effect of said reef gradually diminishes and the urrent becomes straight.

J. JOHNSON.

Subscribed and sworn to before me this 20th day of September, 1888.

[SEAL.] JOHN READ,
N. P. C. C.

PETITION OF MESSRS. JOHN BRODERICK AND OTHERS.

The undersigned, owners of real estate in the city of Louisville and owners of large ercantile establishments, beg leave to state:

That the Louisville and Jeffersonville bridge, as located to land in Jeffersonville at the ot of Mulberry street, a little below the landing of the Jeffersonville ferry-boat and the harf of Jeffersonville, and in Louisville at the foot of Wenzel street, is a good practicale location, in our belief of as little hindrance to navigation as possible.

We further beg leave to state that in our opinion it is impracticable to locate the conemplated bridge higher up the river, as being beyond the needs of the business comunity, and the landing on impracticably low ground and beyond proper streets to each the bridge, and will not be built higher up the river.

We also desire to state that the bridge now operated on Fourteenth street is too rowded, and that three-fourths of the population and the manufacturing and business nterest are situated east of said bridge, and in great need of more close communication vith the city and the railroad system across the river.

We therefore petition you, Mr. Secretary, to grant the right to build the bridge as ocated by the bridge company.

JOHN BRODERICK (and 59 others).

The Honorable W. C. ENDICOTT,
Secretary of War.

DISTRICT OF COLUMBIA, *ss:*

David M. Dryden personally appeared before me, a notary public in said District, and nade oath and says: That he circulated the above petition for signatures; that the signaures to the said petition are genuine, and represent the names of real-estate owners, usiness men, and manufacturers in the east end of Louisville, Ky.

DAVID M. DRYDEN.

Subscribed and sworn to before me this 14th day of September, A. D. 1888.

[SEAL.] HOWARD M. NORRIS,
Notary Public.

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AFFIDAVIT OF CAPTAIN JOHN G. BERRY.

STATE OF COLORADO,
Arapahoe County, ss:

J. G. Berry, being sworn, upon his oath states that he has been a resident of Louisville (or Jefferson County), Ky., twenty-one years, and that he is fifty-five years of age; that he was a steam-boat captain for a period of time covering twenty years, beginning in 1864 and running on up to 1885, about ten years of which time, beginning in 1876, he was almost constantly in the Louisville and Evansville Mail Line; he made the office of captain a specialty; that he was by his license permitted to take boats and tows over the Falls of the Ohio, and to run to points above and below Jeffersonville, Ind., and that he has been taking boats over the Falls of the Ohio for more than ten years; that he is thoroughly acquainted with all the currents at all stages of the water in or about the Falls of the Ohio, and he is satisfied, and so states, that a bridge span opposite Mulberry street in Jeffersonville, Ind., 650 (or 600 feet) wide on the Indiana side properly placed would be no obstruction in taking tows, boats, or other water crafts over the Falls; that boats and tows can safely go through a 600-foot span at that point and be in proper position to enter the head of the chute between the Government dam and the head of the Falls; that the tendency of the currents at low water are toward the Kentucky shore; but as the river rises the current becomes straighter, and at boating stages, about 10 feet on the Falls, the currents at Mulberry street are straight, and as the river rises higher the tendency of the current is to follow the Indiana shore.

J. G. BERRY.

Subscribed and sworn to before me this 23d August, 1888.
[SEAL.] WILLIAM F. ROBINSON,
Notary Public.

(My commission expires March 6, 1890.)

PETITION OF THE NEW GALT HOUSE COMPANY AND OTHERS.

The undersigned, owners of real estate in the city of Louisville and owners of large mercantile establishments, beg leave to state:

That the Louisville and Jeffersonville bridge, as located to land in Jeffersonville, at the foot of Mulberry street, a little below the landing of the Jeffersonville ferry-boat and the wharf of Jeffersonville, and in Louisville at the foot of Wenzell street, is a good practicable location, and, in our belief, of as little hindrance to navigation as possible.

We further beg leave to state that, in our opinion, it is impracticable to locate the contemplated bridge higher up the river, as being beyond the needs of the business community, and the landing an impracticable, low ground, and beyond proper streets to reach the bridge, and will not be built higher up the river.

We also desire to state that the bridge now operated on Fourteenth street is too crowded, and that three-fourths of the population and the manufacturing and business interests are situated east of said bridge and in great need of more close communication with the city and the railroad system across the river.

We therefore, Mr. Secretary, petition you to grant the right to build the bridge as located by the bridge company.

THE NEW GALT HOUSE COMPANY.
By A. L. SCHMIDT, *President* (and 38 others).

To the Honorable W. C. ENDICOTT,
Secretary of War.

AFFIDAVIT OF MR. DAVID M. DRYDEN.

DISTRICT OF COLUMBIA, *ss:*

David M. Dryden personally appeared before me, the undersigned, a notary public in and for said District, and made oath and says: That he circulated the above petition for signatures; that the signatures to the said petition are genuine, and represent the names of real-estate owners, business men, and manufacturers in the east end of Louisville, Ky.

DAVID M. DRYDEN.

Subscribed and sworn to before me on this 14th day of September, A. D. 1888.
[SEAL.] HOWARD M. NORRIS,
Notary Public.

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PETITION OF CITIZENS OF JEFFERSONVILLE, INDIANA.

To the honorable Secretary of War:

We, the undersigned, citizens of Jeffersonville, Clark County, Indiana, beg leave to state:

That we have occasion almost daily throughout the year to cross the Ohio River from Jeffersonville, Ind., to Louisville, Ky., to our business in the latter city.

That in foggy weather during the fall, winter, and early spring the Louisville and Jeffersonville Ferry Company generally run but one boat between said cities, and that very irregularly, at intervals of from one to two hours; that during ice flows said ferry company sometimes runs no boat at all for several days; that owing to this unavoidable irregularity of the ferry company in running its boats on said occasions we are frequently delayed in crossing the river to the injury of our business.

We therefore respectfully request that you grant to the Louisville and Jeffersonville Bridge Company the right to construct a bridge at this point, and that the location thereof be fixed at Mulberry street, Jeffersonville, Ind., that point being the extreme point up the river that said bridge would be of any benefit to the business interest of the two cities.

Signed by

H. A. VOIGT,
Of Arthur Peter & Co. (and 40 others).

STATE OF INDIANA, *County of Clark, ss:*

R. BRUCE TAYLOR, being sworn, upon his oath states that he circulated the above petition, and that the names thereto are genuine.

R. BRUCE TAYLOR.

Subscribed and sworn to before me this 26th day of September, 1888.
[SEAL.] JOHN READ,
N. P., C. C.

AFFIDAVIT OF MR. DENIS LONG.

STATE OF KENTUCKY, *County of Jefferson, ss:*

DENIS LONG, being duly sworn, upon his oath states:

That he is the president of the Louisville and Jeffersonville Bridge Company and one of the organizers thereof; that while said company was making its surveys and hunting a suitable and available location for said bridge Mr. Pink Varble was frequently consulted as to the Mulberry street site, and that he, the said Varble, was perfectly satisfied with said location, and so expressed himself, and furthermore stated that the river interests would not object to said location nor would they oppose the construction thereof at that point; that the said Varble made these assertions up to within a day or so before the meeting of the Board of Engineers at Louisville; that the bridge company relying on these statements was unprepared to meet the opposition on the day said Board examined the river; that the men on whom the said company could have relied and who have since filed affidavits in favor of the Mulberry street location were engaged in piloting tows South on the rise then in the river and were absent from the city; and that these facts account for the lack of testimony on the part of the bridge company before the Board of Engineers.

DENIS LONG.

Subscribed and sworn to before me this 25th day of September, 1888.
[SEAL.] L. S. KOHNHORST,
N. P., J. C., Kentucky.

AFFIDAVIT OF MR. JONATHAN E. THICKSTON.

STATE OF INDIANA, *County of Clark, ss:*

JONATHAN E. THICKSTON, being sworn, upon his oath states:

That he has been a resident of the city of Jeffersonville, Clark County, Indiana, for thirty-five years; that his occupation is that of contractor at present; that he is a licensed steam-boat pilot and worked in the capacity of pilot for the Louisville and Jeffersonville Ferry Company for about twenty years on their ferry-boats running between the city of Louisville and the city of Jeffersonville.

That in 1852 he first went on the river as a coal-boat hand and continued coal-boat-

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ing until the war. That he is familiar with all the currents about the Falls of the Ohio at all stages of water.

That a bridge located at Mulberry street, Jeffersonville, with a 650-foot span on the Indiana side and 400-foot span on the Kentucky side would be no obstruction to navigation at this point nor be hazardous to said ferry company running its boats; that in foggy weather said company runs but one boat, and that irregularly, and that a bell to be sounded in foggy weather and placed on the south pier of 400-foot span would be of great advantage to said ferry company and would greatly reduce the present dangers.

That during flows of heavy ice the said company suspends business entirely, lays up its boats in a place of safety, and lets passengers get across the river as best they can; that Wall street is not as good a position for said bridge as Mulberry street, since it is necessary that the river be unobstructed at Wall street in order to get into position; that a tow must be in position at Mulberry street, bridge or no bridge; that the current at Mulberry street is straight, and that there is no set or cross current there in any boating stage, and that at a low stage of water that point is not navigated; that he has seen all tows go over the Falls during his employment on the ferry-boat, and that they do not flank until they get below Mulberry street; that the steamers of the Henderson Packet Line very seldom go up to a point near the line of said proposed bridge opposite Mulberry street in rounding-to to go over the Falls, but that they generally go no higher up than Preston street, Louisville, except in a very high gale.

That the public wharf of Louisville is improved only 50 feet up above First street; that at the foot of First street the wharf (and for some distance above First street) is improved and kept up by the ferry company under lease or contract; that above First street the wharf is wholly unimproved and is occupied by coal floats whose owners pay for use of said landing, make and repair their own ways and clean and repair said wharf opposite their floats; that above these floats and near foot of Towhead Island, where the said bridge will terminate, opposite Campbell street, there is only landing for log-rafts, and probably six months in the year there is not even landing for logs, and platforms are built into the river to get to said rafts; that therefore the harbor room of Louisville could not possibly be affected by the building of said bridge, and that above said bridge to Bear Grass Creek is landing merely for logs, the water between said island and Bear Grass Creek not admitting of steam-boat traffic; that he has examined the current map marked A and filed herewith, showing currents on site of the proposed bridge from Louisville, Ky., to Jeffersonville, Ind., and that said map correctly shows the directions of the several currents at the point indicated and at the several stages of water indicated.

JONATHAN E. THICKSTON.

Subscribed and sworn to before me this 24th day of September, 1888.
[SEAL.] JOHN READ.

AFFIDAVIT OF MR. WILLIAM SMITH FRILINGSDORF.

STATE OF KENTUCKY, *County of Jefferson, ss:*

WILLIAM SMITH FRILINGSDORF, being sworn, upon his oath states:

That he is a resident of Louisville, Ky., and has been all his life, and is forty-five years of age; that he is a licensed tow-boat pilot, and has been since 1869; and that his license reads between Louisville, New Orleans, and Saint Louis; that he is acquainted with all the currents about the Falls of the Ohio at all stages of water; that in his opinion the proposed site of the Louisville and Jeffersonville bridge at Mulberry street is the best location for said bridge, and is a better location than Wall street; that a 650-foot span is amply sufficient for the navigation of the Falls with coal tows.

That the improved part of the Louisville wharf extends only to First street, and above is landing for coal floats only, and is unimproved except as to roads leading up from said floats, which roads are kept up by the coal men; that said bridge could not interfere materially with said wharf.

That the larger tows do not go over the Falls, but are broken up into sections and so taken over, and that the largest tows now going over are from 10 to 12 boats, and that the average is about three trips with the large New Orleans tows in crossing the Falls of the Ohio.

WM. SMITH FRILINGSDORF.

Subscribed and sworn to before me this 27th day of September, 1888.
[SEAL.] L. S. KOHNHORST,
N. P., J. C., Kentucky.

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AFFIDAVIT OF MR. N. B. JENKINS

STATE OF KENTUCKY, *County of Jefferson, ss:*

NAPOLEON JENKINS, being sworn, upon his oath states:

That he is a resident of Louisville, Ky.; that he is a licensed tow-boat pilot from Cincinnati, Ohio, to New Orleans; that he has been a licensed pilot for over thirty years; that he pilots the largest coal tows and tow-boats in the course of his business, among them the *Jo B. Williams;* that he believes that the proposed site of the Louisville and Jefferson bridge at Mulberry street is the best location for said bridge for the navigation of the Falls of the Ohio; that since the Sand Island (K. and I.) bridge has been built the larger tows are broken up above the Falls and taken over in parts of from eight to ten boats; that the last time he took the *Jo Williams*, the largest tow-boat on the river, over the Falls she took only ten boats over at a trip.

N. B. JENKINS,
Per W. B. C.

Sworn to before me this 25th day of September, 1888.
[SEAL.]

L. S. KOHNHORST,
Notary Public, J. C., Kentucky.

AFFIDAVIT OF MR. PERRY WILKES.

STATE OF KENTUCKY, *County of Jefferson, ss:*

PERRY WILKES, being sworn, upon his oath states:

That he is a resident of Louisville, Ky.; that he is a licensed tow-boat pilot from Louisville, Ky., to New Orleans, and that his license includes the Falls of the Ohio; that he has been a licens ed pilot for twenty- five years, and has piloted for thirty years; that he believes that the proposed site of the Louisville and Jeffersonville bridge at Mulberry street is the best location for said bridge for the navigation of the Falls of the Ohio; that since the Sand Island (K. and I.) bridge has been built the larger tows are all broken up above the Falls, and taken over in parts of from eight to ten boats, and that the largest tows now going over are about that size.

PERRY WILKES, *Pilot.*

Subscribed and sworn to before me this 25th day of September, 1888.
[SEAL.]

L. S. KOHNHORST,
N. P., J. C., Kentucky.

AFFIDAVIT OF MESSRS. G. B. COX AND THEODORE M. NEFF.

STATE OF KENTUCKY, *County of Jefferson, ss:*

GEO. B. COX and THEODORE NEFF, being sworn, upon their oaths state:

That they are residents of Louisville, Ky.; that they are both licensed tow-boat pilots for twenty-four years last passed, and have been pilots on tow-boats ever since tow-boating began. That they have been pilots on the *Jo. B. Williams, W. W. O'Neal, John A. Woods, John F. Walton, Smoky City, Coal City*, and at present said Cox is on the *Raymond Horner* and said Neff on the *John F. Walton*. That these boats are the largest tow-boats on the rivers; that they are pilots for all the important Pittsburgh coal men; that in their opinion a bridge located at Mulberry street, Jeffersonville, with a 650-foot span on the Indiana side and properly placed, would be little if any obstruction to coal-tows going over the Falls; that said location is as safe a place as said bridge could be located; that the large New Orleans tows going south never go over the Falls at one time, but are broken up above the Falls and taken over in sections of from ten to twelve boats or barges at a time; that the improved part of the Louisville wharf only extends to First street and above that is unimproved and used for coal fleets.

G. B. COX,
THEODORE M. NEFF.

Subscribed and sworn to before me this 27th day of September, 1888.
[SEAL.]

L. S. KOHNHORST,
N. P., J. C., Kentucky,

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AFFIDAVIT OF MR. CHRIS. DAMON.

STATE OF KENTUCKY, *County of Jefferson, ss:*

CHRIS. DAMON, being sworn, upon his oath states:

That he is a resident of the city of Louisville, Ky., and is seventy-one years of age; that he began piloting on the river from Louisville, Ky., to New Orleans in 1839, and that he followed the business of piloting almost exclusively until within a few years ago; that he was a commissioned Falls pilot for about eighteen years, and still holds his commission.

That for several years he took the boats of the Henderson Packet Line over the Falls of the Ohio; that in all his experience he does not recall a single instance of ever going as high as the Jeffersonville ferry wharf in rounding-to. to go over the Falls; that he generally went no higher than Clay street, Louisville; that he is familiar with all the currents about the Falls of the Ohio at all stages of water, and that in his opinion a bridge built opposite Mulberry street, Jeffersonville, with a 650-foot span would be no obstruction to the navigation of the Falls with coal-tows or other water crafts, and that the currents at that place are not such as to make the navigation of the Falls dangerous.

CHRIS. DAMON.

Subscribed and sworn to before me this 27th day of September, 1888.

[SEAL.] L. S. KOHNHORST,
N. P., J. C., Kentucky.

STATEMENT AS TO REPUTATION OF CERTAIN AFFIANTS.

To the honorable Secretary of War:

We, the undersigned, citizens of Jeffersonville, Clark County, Indiana, respectfully represent:

That John H. Hoffman, John N. Littrell, Henry Barnaby, William Carter, Ben Cox, Fountain Harness, Levi Reeder, David M. Dryden, Perry Gaither, are all Falls pilots over the Falls of the Ohio, and are either licensed by the United States Government or commissioned by the Governor of Indiana; that they are men who are now or heretofore have been actively engaged in the business of piloting boats over the Falls of the Ohio; that their reputations as pilots are of the very best and that they have been considered about here as most skillful pilots and river men, and in our opinion their knowledge of the Falls and the currents about said Falls can not successfully be questioned, having been gained by years of practical experience.

L. F. WARDER, Mayor City of Jeffersonville Ind.
JOHN H. AULT, Clerk City of Jeffersonville, Ind.
W. B. VEASEY, Treasurer Jeffersonville, Ind.
JOHN E. COLE, Marshall City of Jeffersonville.
A. W. SMITHA, Treasurer Clark County, Ind.
JOHN L. DELAHUNT, Auditor, Clark County, Indiana.
M. J. LEHON, Deputy Auditor, Clark County, Indiana.
CHRISTOPHER PEASELEY, Recorder Clark County, Ind.
JOHN C. MCCORMICK, Deputy Clerk Clark County.
JOHN A. JENKINS, Deputy Treasurer Clark County.
EUGENE V. STEALEY, County Clerk Clark County.

AFFIDAVIT OF HON. JONAS G. HOWARD.

DISTRICT OF COLUMBIA, *ss:*

JONAS G. HOWARD, upon his oath, states:

That he has been personally acquainted with Capt. Ben Cox and Capt. William R. Carter and Capt. David M. Dryden for more than forty years last past, and during that time has resided in the city of Jeffersonville, Clark County, Indiana, where they reside; that they are all three of high character and unimpeachable integrity; that their lives have been devoted exclusively to piloting steam-boats and water crafts upon the Ohio and Mississippi rivers and over the Falls of the Ohio; that he knows the character of each as such pilots at the Falls of the Ohio; that Carter and Cox now rank among the best in that community and enjoy the fullest confidence of their employers as river men and Falls pilots, and that their services are constantly in demand.

That Captain Dryden's health and the infirmity of age have retired him from active service, but thirty years ago there was no more conspicuous river man known about the

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Falls of the Ohio, and his capabilities were never questioned to his knowledge, and that no responsible man will question what he has said concerning these men.

JONAS G. HOWARD.

Witness:
JOHN C. ZULAUF.

Subscribed and sworn to before me this 15th day of September, 1888.
[SEAL.] CHARLES L. GURLEY,
Notary Public, District of Columbia.

AFFIDAVIT OF CAPTAIN J. T. RITCHEY.

STATE OF KENTUCKY, *County of Jefferson, ss:*

J. T. RITCHEY, being sworn, upon his oath says:

That he was for five years a licensed steam-boat pilot and captain about the harbor of Louisville, from 1882 to 1887; that he is well acquainted and familiar with all the currents at all stages of water about the Falls of the Ohio; that he has critically examined the map marked A, showing the currents on site of proposed bridge from Louisville, Ky., to Jeffersonville, Ind., and that in his opinion said map correctly and accurately sets forth the several currents of the Ohio at the several stages indicated thereon; that he believes from practical experience that a span of 600 feet opposite Mulberry street, Jeffersonville, and on the Indiana side, properly placed, would be amply sufficient for all navigation, and would in no wise jeopardize or obstruct the passage over the Falls from above.

J. T. RITCHEY.

Subscribed and sworn to before me this 17th day of August, 1888.
[SEAL.] L. S. KOHNHORST,
Notary Public, J. C., Kentucky.

AFFIDAVIT OF MESSRS. DENIS LONG, JACOB KRIEGER, SR., AND JOHN F. READ.

STATE OF KENTUCKY, *County of Jefferson, ss:*

DENIS LONG, JACOB KRIEGER, Sr., and JOHN F. READ, being duly sworn, upon their oaths state:

That Denis Long is the president, Jacob Krieger, sr., a stockholder, and John F. Read vice-president of the Louisville and Jeffersonville Bridge Company; that during the spring of 1887 said affiants, knowing of the general desire of the people of East Louisville and of Jeffersonville to have a bridge for general purposes constructed between the two cities, proceeded to examine the ground on the Indiana side for the purpose of ascertaining the most available site for such bridge; that they examined the ground from Locust street to Mulberry street, in Jeffersonville, and that they found that a bridge built from any street above Mulberry street would be of little benefit to the citizens of either of said cities, for the reason that said bridge so built would terminate in Louisville too near the eastern limits of said city and too far from the business portion thereof; that they thereupon decided on Mulberry street for the Indiana terminus of said bridge, as being the highest point up the river from which a bridge built between the two cities would be of any benefit thereto; that the location of said bridge at Mulberry street was agreed upon in the spring of 1887, which location was then publicly known in the community; and that the river men and agents of the Pittsburgh coal firms having charge of the coal in the harbor were consulted and acquiesced in said location, and declared said site suitable; and thereupon, during the summer and fall of 1887, the bridge company proceeded and caused soundings to be made, as also observations of the currents at different stages of water, as required by law; and that said observations and soundings were made at various times during a period of six months; and that said fact was made known to all the prominent river men and those interested in the navigation of the Falls of the Ohio; that no objection to said location was made by the river interest for nearly one year after the location of said bridge had been made, and not until certain parties interested in the ferry corporation at this place, and who supposed that the said bridge might slightly affect them, informed certain river men and coal men that said bridge, if built at Mulberry street, would be dangerous to navigation and an obstruction thereto.

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That the parties interested in the bridge, in the summer of 1887, being satisfied that the location of said bridge on Mulberry street was satisfactory to the river interests, purchased large quantities of land in East Louisville for said bridge, at the terminus thereof, and for the right of way.

That the projectors propose to construct a bridge not wholly for railroad purposes, but for street cars and other vehicles and general passenger traffic; that affiants knew that it would be impossible to raise stock subscriptions, and that no one would invest in said bridge if its location was to be beyond and east of Wenzell street, which is one square east of Campbell street, because even if built it could not be maintained by the business that it could procure.

That a location of said bridge east of Mulberry street, Jeffersonville, will entirely defeat the project, as being unavailable, unsuitable, and beyond the needs and demands of the citizens of Jeffersonville and Louisville.

That they believe that a knowledge of this fact is the reason for the desire of the ferry company to have said bridge located at Wall street rather than at Mulberry, and that this belief is general in this community.

DENIS LONG.
JACOB KRIEGER, SR.
JNO. F. READ.

Subscribed and sworn to before me by Denis Long, Jacob Krieger, sr., and Jno. F. Read, this 25th day of September, 1888.

[SEAL.]

L. S. KOHNHORST,
N. P., J. C., Kentucky.

EXHIBIT E.

AFFIDAVITS OF MESSRS. VICTOR W. LYON AND JONATHAN JOHNSON.

STATE OF INDIANA, *Clark County:*

VICTOR W. LYON on oath states:

That he is, and for eight years last past has been, an active civil engineer, and is now county surveyor for Clark County, State of Indiana; that the current and contour map made for the Louisville and Jeffersonville Bridge Company, and now on file in the office of the honorable Secretary of War at Washington City, marked Exhibit A, was obtained by actual work in the field by triangulation to obtain the current station, and the contour lines were taken every 25 feet to show the topography of the river banks. The instrumental work was done by myself and J. J. Johnson, civil engineer, and that said map marked A, he believes, shows correctly the curvature in the river bank at Mulberry street, in Jeffersonville, Ind., and above and below said street, as shown on said map.

VICTOR W. LYON.

Sworn and subscribed to before me, a notary public in and for said county, this 6th day of October, 1888.

Witness my hand and seal notarial.

[SEAL.]

JOHN READ,
N. P., C. C.

STATE OF INDIANA, *County of Clark, ss:*

JONATHAN JOHNSON, civil engineer, being sworn, upon his oath states:

That he marked the streets Mulberry and Wenzell on the current map "A," filed in office of Secretary of War, and showing the currents on site of proposed bridge from Louisville, Ky., to Jeffersonville, Ind., and that their position on said map is correct; that the meridian shown thereon is correct, and that the shore lines on said map are correct, and that the shore and contour lines on Indiana side show the proper curvature according to the scale indicated on the map at all points.

JONATHAN JOHNSON.

Subscribed and sworn to before me this 5th day of October, 1888.

JOHN READ,
N. P., C. C.

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AFFIDAVIT OF MR. GEORGE F. HOWARD.

DISTRICT OF COLUMBIA, *ss:*

GEORGE F. HOWARD, being duly sworn, upon his oath says:

That he is forty-seven years of age, and a resident of the city of Jeffersonville, Clark County, Indiana; that he was born and raised in said city and lived there all his life; that he is familiar with the shores and wharves of the cities of Louisville, Ky., and Jeffersonville, Ind.; that that part of the wharf of the city of Jeffersonville lying between Pearl street and Spring street is used by the Louisville and Jeffersonville Ferry Company as a landing; that that part of the wharf between Spring and Wall streets is used for steamboat landing; that that part of said wharf extending from Wall street to Walnut street is used for coal floats by the coal-dealers of Jeffersonville; that from Pearl street, one square above Mulberry street, to the Falls of the Ohio (a distance of about 1 mile), no steamboat or other water crafts, except skiffs, can land on the Indiana side on account of shoal water and rocks and the formation of the banks.

That that part of the Louisville wharf extending from First street to Fourth street is used for ferry and steam boat landing, and is improved; that from a point about 50 feet above First street to the proposed site of the Louisville and Jeffersonville bridge the Louisville wharf is unimproved, and no steam-boats land for the taking on of freight and passengers, nor for the discharge thereof, nor were they ever known to land between said points, and that said distance is nearly a mile, and that the western part of said part of said wharf is used exclusively for coal floats, and the eastern part is used for the landing of log rafts, which latter is the case up to Bear Grass Creek; that opposite the eastern end of Louisville a sand bar or island has been formed in the last fifty years near the Kentucky shore leaving but a very small body of water running between it and the Kentucky shore, and not of a depth sufficient to admit of navigation; that the proposed bridge site crosses the west end of this sand bar or island, and for at least one-half mile above said bridge site on the Louisville side there is not, never has been, nor never will be a landing for water crafts other than skiffs and log rafts, and that this same condition of things exists to at least 600 feet below the proposed bridge site on the Kentucky shore, and that said location does not and can not in the least affect the wharf and boat landing at Louisville.

GEORGE F. HOWARD.

Subscribed and sworn to before me this 1st day of October, 1888.

[SEAL.] ROBERT E. NORRIS,
Notary Public, D. C.

AFFIDAVIT OF MR. JOHN L. INGRAM.

DISTRICT OF COLUMBIA, *ss:*

JOHN L. INGRAM being duly sworn, upon his oath states:

That he is a resident of the city of Jeffersonville, Clark County, Indiana; that he is forty-two years of age, and has been a resident of said city for twenty-four years last past; that he is now and has been for two years last past a clerk in the First Auditor's Office, United States Treasury, at Washington City, D. C.; that he is familiar with the wharves and city fronts of Louisville and Jeffersonville; that he has carefully read over the foregoing affidavit made by George F. Howard and fully concurs in the statements made therein.

JOHN L. INGRAM

Subscribed and sworn to before me this 1st day of October, 1888.

[SEAL.] ROBERT E. NORRIS,
Notary Public, D. C.

AFFIDAVIT OF MR. JONAS G. HOWARD.

DISTRICT OF COLUMBIA, *ss:*

JONAS G. HOWARD being sworn upon his oath states:

That Madison Dugan, Henry Dugan, Bart Nixon, and William Nixon, signers of a certain telegram protesting against Mulberry street location of Louisville and Jeffersonville

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bridge, are personally known to him and are pilots employed on the ferry line of the Louisville and Jeffersonville Ferry Company.

That he knows nothing and never heard of C. H. Price, M. N. Mullen, and Clarence Carter, the other signers of said telegram.

JONAS G. HOWARD.

Subscribed and sworn to before me this 4th day of October, 1888.

[SEAL.] A. B. KELLY,
Notary Public.

AFFIDAVIT OF DIRECTORS AND INCORPORATORS OF THE LOUISVILLE AND JEFFERSONVILLE BRIDGE COMPANY.

STATE OF KENTUCKY, *Jefferson County:*

The undersigned, upon oath, state that they are directors or incorporators of the Louisville and Jeffersonville Bridge Company, and that the statements contained in the prospectus issued by the executive committee of the incorporators of said company, dated Louisville, Ky., November, 1887, hereto attached, marked A, and made part of this affidavit, are in every respect true; that as directors of said company they aided in the location of said bridge at the foot of Mulberry street in Jeffersonville, Ind., and Wenzell street in Louisville, Ky.; that before locating the same they, the directors, caused the principal Falls and tow-boat pilots to be consulted, and found that all approved and recommended said site as the most favorable location for the construction of said bridge and where it would least obstruct the navigation of the river and the passage of coal tows and other water crafts over the Falls; and further, that we are well acquainted with the sentiment and feeling of the people and business men of the eastern district of the city of Louisville, and we are satisfied that nine-tenths thereof are in favor of the location of said bridge at a point not higher up or east of Wenzell street in said city of Louisville, which is opposite Mulberry street in Jeffersonville, and that public interest demands that it should not be higher up the river than its present location; and in fact they believe that the interest of the people of said eastern district would be better subserved if the location was made a few squares below said Winzell street if it were practicable so to do.

DENIS LONG, President.
JNO. F. READ, Vice-President.
J. W. BAIRD, Director.
JACOB KRIEGER, Sr., Incorporator.
C. STEGE, Incorporator.
W. F. TAFEL, Director.
V. D. PRICE, Incorporator.
WILLIAM CORNWALL, Jr., Incorporator.

Personally appeared before me this 6th day of October, 1888, Denis Long, John F. Read, J. W. Baird, Jacob Krieger, sr., C. Stege, W. F. Tafel, V. D. Price, and William Cornwall, jr., each of whom subscribed to the foregoing instrument of writing in my presence, and who made oath that the facts therein set forth are true.

[SEAL.] L. S. KOHNHORST,
Notary Public, J. C., Kentucky.

AFFIDAVIT OF MESSRS. JONAS G. HOWARD AND JOHN F. READ.

DISTRICT OF COLUMBIA, *ss:*

JONAS G. HOWARD and JOHN F. READ, being duly sworn, upon their oaths state:

That they reside in the city of Jeffersonville, Ind., and that they have from time to time during the last sixteen years been associated with many of the citizens residing in that part of Louisville lying east of Third street in an effort to construct a bridge across the Ohio River from Jeffersonville to Louisville at some point above First street; that in the last two years they have canvassed a large part of said portion of Louisville in the interest of the bridge now proposed to be built by the Louisville and Jeffersonville Bridge Company between said cities, and are well acquainted with the desires and wishes of the people in said portion of said city in regard to the location and construction of said bridge, and can state and do state that they know of no one who is opposed to said bridge residing in the eastern half of said city who is not an owner in the Louisville

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and Jeffersonville Ferry Company, or some of the steam-packet lines, or an employé of such owners, and that they can safely state that nineteen-twentieths of all the people in said part of said city are in favor of and anxious for the construction of said bridge, and that more than four-fifths of the people of said part of said city above Third street favor the location of said bridge at a point above First street and as near thereto as is practicable to build the same, and not higher up than Wenzell street.

Said affiants further state that James T. Duffy & Co. and Cook, Hoffman & Co. are the owners and lessees of the coal harbor for Louisville and known as the "Pumpkin Patch," near 3 miles in length, and are the owners of all the harbor tow-boats used in said harbor, and that they are all in favor of the location of said bridge at Mulberry street, rather than at any point higher up the river, and that neither Mr. Willis or any one else opposing the Mulberry street location of said bridge represents their interest.

Said affiants further state that Hon. A. G. Caruth represents the Louisville district in Congress, and is presumed to be familiar with the wishes of his constituents, and has indorsed the building and proposed location of said bridge.

JONAS G. HOWARD.
JNO. F. READ.

Subscribed and sworn to before me this 4th day of October, 1888.
[SEAL.] A. B. KELLY,
Notary Public.

AFFIDAVIT OF MR. JAMES E. BURKE.

STATE OF INDIANA, *County of Clark, ss:*

JAMES E. BURKE, being sworn, upon his oath says:

That he is a dealer and shipper of Pittsburgh coal at the Falls of the Ohio, and that in his opinion the construction of the Louisville and Jeffersonville bridge at Mulberry street will not affect the coal market.

JAMES E. BURKE.

Subscribed and sworn to before me this 10th day of October, 1888.
[SEAL.] JOHN READ,
N. P. C. C.

AFFIDAVIT OF MR. WILLIAM S. JACOBS.

STATE OF INDIANA, *County of Clark, ss*

W. S. JACOBS, being sworn, upon his oath states:

That he is a dealer and shipper of coal at the Falls of the Ohio, and that in his opinion the construction of the Louisville and Jeffersonville bridge at Mulberry street will not injuriously affect the coal trade.

WM. S. JACOBS.

Subscribed and sworn to before me this 10th day of October, 1888.
[SEAL.] JOHN READ,
N. P. C. C.

AFFIDAVIT OF MR. M. V. M'CANN.

STATE OF INDIANA, *County of Clark, ss:*

Mr. V. MCCANN, being sworn, upon his oath states:

That he is a large dealer and shipper of coal at the Falls of the Ohio, and that in his opinion the construction of the Louisville and Jeffersonville bridge would not injuriously affect the coal trade if said bridge is located at Mulberry street.

M. V. MCCANN.

Subscribed and sworn to before me this 10th day of October, 1888.
[SEAL.] JOHN READ,
N. P., C. C.

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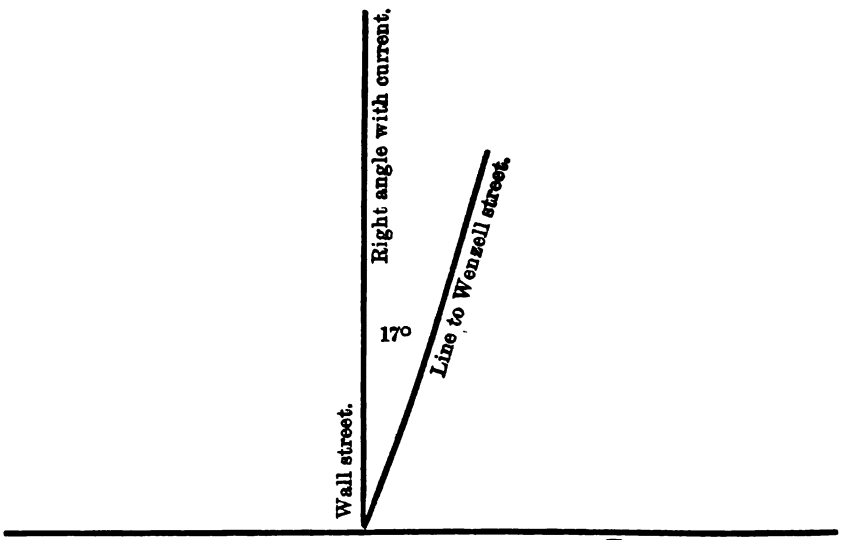
AFFIDAVIT OF MR. JONATHAN JOHNSON.

STATE OF INDIANA, *County of Clark:*

JONATHAN JOHNSON, civil engineer of the city of Jeffersonville, in said county, on oath says:

That a line from Wall street in said city, across the Ohio River to Wenzell street, in the city of Louisville, State of Kentucky, will make an angle of about 17 degrees with a line from said Wall street run at right-angles with the currents as shown on the following diagram:



JONATHAN JOHNSON,
City Civil Engineer.

Subscribed and sworn to before me this 13th day of October, 1888.
[SEAL.]
S. S. JOHNSON,
N. P., C. C., Indiana.

AFFIDAVIT OF MR. CHRIS. DAMEN.

STATE OF KENTUCKY, *Jefferson County:*

CHRIS. DAMEN, on oath, says:

That Varble is under the employment of Capt. W. C. Hite to take all his boats of the Louisville and Henderson Packet over the Falls of the Ohio; that before the employment of said Varble by said Hite, he, this affiant, was under contract by the year to do said work for said packet company, and that said Varble took his place and has continued in said place ever since.

C. DAMEN.

Subscribed and sworn to before me this 13th day of October, 1888.
[SEAL.]
L. S. KOHNHORST,
N. P., J. C., Kentucky.

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50TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { Ex. DOC. No. 30.

IMPROVEMENT OF THE MOUTH OF CUMBERLAND RIVER.

LETTER

FROM

THE SECRETARY OF WAR,

TRANSMITTING,

With a report from the Chief of Engineers, a report of a Board of Engineers relative to a plan for improving the mouth of the Cumberland River.

DECEMBER 14, 1888.—Referred to the Committee on Rivers and Harbors and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 12, 1888.

The Secretary of War has the honor to transmit to the House of Representatives, in response to its resolution of the 5th instant, a report of the Chief of Engineers of the 11th instant, together with a copy of a report of a Board of Engineer Officers appointed to examine and report upon a plan for improving the navigation of the mouth of the Cumberland River.

The recommendation of the Board that certain contraction and protection works at the mouth of the Kentucky chute be constructed is concurred in by the Chief of Engineers and by this Department.

WILLIAM C. ENDICOTT,
Secretary of War.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

OFFICE OF THE CHIEF OF ENGINEERS,
UNITED STATES ARMY,
Washington, D. C., December 11, 1888.

SIR: To comply with the request contained in the resolution of the House of Representatives of December 5, 1888, I have the honor to submit herewith a copy of the report of the Board of Engineer Officers constituted April 28, 1888, for the purpose of considering and recommending a plan for the improvement of the navigation of the mouth of Cumberland River, which comprises all information on the files of this office upon this subject received since that date.

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The Board are unanimous in the opinion that "the confining to its proper limits of the channel at the foot of the chute must form a part of any plan of improvement demanded by the joint interests of the Cumberland and the Ohio; and such work may be sufficient for forming and maintaining a navigable channel at the junction of the two rivers." To this end they recommend certain contraction and protection works at the mouth of the Kentucky chute, which seem to have been located with care and in such position as to produce the desired result.

In these views of the Board I concur and recommend that the works suggested be constructed. If they should not prove sufficient then the rebuilding of the Cumberland Dam may be resorted to.

Very respectfully, your obedient servant,

THOS. LINCOLN CASEY,
Brig. Gen., Chief of Engineers.

Hon. WILLIAM C. ENDICOTT,
Secretary of War.

REPORT OF BOARD OF ENGINEERS ON PLAN FOR THE IMPROVEMENT OF THE NAVIGATION AT THE MOUTH OF THE CUMBERLAND RIVER.

JUNE 16, 1888.

GENERAL: The Board of Engineers constituted by "Special Orders No. 22, Headquarters Corps of Engineers, April 26, 1888, for the purpose of considering and recommending a plan for the improvement of the navigation at the mouth of the Cumberland River," met at Chattanooga, Tenn., on May 9, 10, and 11, and on May 14 made a personal examination of the Cumberland River in the vicinity of its mouth.

Having considered all the information attainable, the Board respectfully presents the following report:

The Cumberland River enters the main channel of the Ohio near the foot of Cumberland Island. Near the foot of this island the channel widens, and is divided by a towhead, and at certain relative stages of the Ohio and Cumberland rivers eddies and slack-water are produced, which result in the deposit of sedamentary matter and the formation of changeable gravel, sand, and mud bars about and above this towhead. Under these conditions of wide bed and divided channels, the current of the Cumberland River, as a rule, has not sufficient scouring power at low water to remove the deposit or cut out a good navigable channel on either side of the towhead.

The records show that the conditions here described have always existed, and with the return of each low-water season navigation at the foot of Cumberland Island has been more or less obstructed.

A Board of Engineers was assembled in 1881, "for the purpose of taking into consideration the immediate relief and also the subject of the permanent improvement of the navigation of the entrance into Cumberland River with the view of determining upon a plan of improvement, etc." Under the date of September 30, 1881, this Board made a preliminary report which recommended "that the officer in charge of the improvement of the Cumberland River be authorized to deepen the existing channel at the foot of Cumberland Island by scraping, dredging, small brush-dams, or similar expedients as may seem to him best." A detailed survey upon which plans of permanent relief could be based, was also recommended.

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The Board stated:

It will probably be necessary to close one of the two channels at the foot of Cumberland Island which are separated by the towhead, but the selection of the channel to be closed can not be intelligently made until above-named map is prepared.

In September, 1881, a little scraping on the bar was attempted without much success, and in October and November the survey recommended was made.

Subsequent to the survey, no further action was taken by the Board of 1881, and no plans for permanent improvement were prepared.

During the year 1882, a temporary brush-dam was built from the Cumberland Island shore, with a view to confining the low water channel between the towhead and the Kentucky shore, and in 1884 a second dam, above the first, was constructed, and further scraping was done.

Some good resulted from the work, and a channel, 2 feet deep at low water, was secured for a time. But the dams were not of sufficient size or stability, or so located as to permanently maintain the channel between the towhead and the Kentucky shore, and the conditions existing previous to the construction of the dams have re-appeared; it is now reported that boats wishing to ascend the Cumberland will experience trouble when the stage of water is less than 4 feet.

The instructions to the present Board require that they "give the subject the consideration that its importance demands and recommend a plan of improvement which will, as far as practicable, provide for the interests of navigation of both the Ohio and Cumberland rivers at the locality mentioned." A letter addressed by Lieut. Col. J. W. Barlow, Corps of Engineers, to the Chief of Engineers, under date of April 17, 1888, which letter is submitted to the Board for its information and consideration, contains the following:

This improvement seems to be one of joint importance to the two rivers, and if a plan can be devised which by improving the Kentucky channel of the Ohio as was originally intended, and thus the obstructions to navigation in both rivers overcome, it would seem more desirable to carry out such a plan than to improve the two channels under separate plans.

The joint improvement of the Ohio and Cumberland was attempted many years ago by the construction across the main channel of the Ohio of the "Cumberland Dam," with a view to forcing all the water of the Ohio at low stages through the chute at the head of Cumberland Island. A brief history of this dam and the results are given in the following extract from the report of Lieut. Col. William E. Merrill, Corps of Engineers, the officer in charge of improving the Ohio River (Report Chief of Engineers, 1876, pages 23, 241):

The repair of this dam was evidently ordered on the strength of my report of February 14, 1872 (printed as House Ex. Doc. No. 165, Forty-second Congress, second session, and reprinted in Report of Chief of Engineers for 1872, pages 409, 412.) This report gives a full history of this dam, and to it I would respectfully refer for additional information. The dam was begun in 1832, and partly finished, repaired, and completed in 1838; partly repaired in 1854, and thoroughly repaired and completed in 1872 and 1874. Since 1874 it has rarely been out of water, but a recent letter from the former inspector of reconstruction informs me that there has been some subsidence in the new part of the dam, connecting the old dam with the head of Cumberland Island, but that the main dam stands firm.

In recommending the repair of the Cumberland Dam, I naturally assumed that the only question involved was that of the permanence of the work, and that if we could make the dam stand the results which were originally sought, and which seem from old reports to have been attained as long as the dam was in good condition, would re-appear.

Feeling confident that the dam could be made reasonably permanent, and believing this to be the only question involved, I therefore recommended its repair. Experi-

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ence shows that the dam has been made sufficiently durable, but that the result is unfavorable from an unforeseen cause. The difficulty is due to the fact that at high water, when the dam is so deeply submerged as not to affect the current, the main volume of the river crosses the dam, while the Kentucky chute is in comparatively still water, and receives heavy deposits of sedimentary matter. As the river falls the influence of the dam begins and gradually increases, and its ultimate effect is to force a strong current through the Kentucky chute, washing out the deposits of high water and creating a navigable channel. If the river falls very slowly this channel can be washed out in time to prevent any injury to navigation; but if the fall is sudden, or if the Cumberland is in flood and backs up the Ohio, there is not time enough to do this scouring work, and for a period of uncertain length there is no channel either over the dam or through the chute. This, I think, explains fully the present difficulty at Cumberland Dam.

* * * * * * *

Under these circumstances, I think that the Cumberland Dam has survived its usefulness and should be removed. This can be easily done during the low water by the United States dredge-boats, and the material can be advantageously used in improving the channel at the foot of the island and in keeping open the natural mouth of the Cumberland River.

* * * * * * *

The officer in charge of the improvement of the Ohio River states that since the removal of the Cumberland Dam Ohio River commerce has not been obstructed or delayed by low water in the vicinity of Cumberland Island, and that the present condition of affairs is perfectly satisfactory to Ohio River commerce. As the dam was removed in 1878, the experience of about ten years is conclusive on this point.

It is the opinion of the board that the Ohio River in the vicinity of Cumberland Island now occupies its natural channel, and that it will not without forcing make use of the Kentucky chute; also, that for the past ten years at least there has been no trouble to Ohio River navigation at this point, and that no work is at present required for the improvement of the Ohio in this locality.

It further appears that Cumberland River navigation is most seriously affected by the condition of the channel at the foot of Kentucky chute, through which the Cumberland River reaches the main channel of the Ohio. This obstruction is so great as to at times entirely block a commerce of very great importance to a large territory, and it is most proper that some steps be taken immediately to relieve the commerce of the Cumberland River.

The trouble existing at the foot of the Kentucky chute results from the fact that the volume of the Cumberland is not sufficient, when allowed to take its natural course, to wash out and maintain a channel at the foot of the chute, where heavy deposits are made in the slackwater resulting from the division and spreading of the channel and the meeting at certain stages of the waters of the Cumberland and Ohio.

The confining to its proper limits of the channel at the foot of the chute must form a part of any plan of improvement demanded by the joint interests of the Cumberland and the Ohio, and such work may be sufficient for forming and maintaining a navigable channel at the junction of the two rivers. It is evident, therefore, that before any other methods of improvement are discussed it is first necessary to see if a good, navigable channel can not be made at the foot of Cumberland Island by closing one of the two outlets and so contracting the other that the ordinary flow of the Cumberland will keep it open. This is the natural proceeding in like cases, and as it has never been tried at this locality it is evidently the work that nature and experience indicate.

After a careful examination of the locality and consultation with Cumberland River navigators, the Board is of the opinion that the channel between Cumberland Island and the tow-head is the better of

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the two for a permanent mouth. The facts that it is now the better channel, notwithstanding the work expended in endeavoring to close it; that it is the shorter line to deep water in the Ohio, and that the Kentucky bank along the other channel is soft and caving, all combine to re-enforce this conclusion.

The Board therefore recommends that the left channel be closed by a pile and brush dam, skirting the upper side of the tow-head, parallel to the south shore of Cumberland Island, and that the interval between the dam and the island be provisionally taken at the normal width of the lower part of the Cumberland River. This dam should connect with the Kentucky shore by an easy curve, and should be extended to deep water in the Ohio; so much of the present dams at the foot of Cumberland Island as interferes with the proposed channel should be removed. The proposed dam should be about 20 feet in width, should rise to the level of low water, and should be capped by a crib-work having a width of 12 feet and built up to the 8-foot stage. This superstructure may, at the discretion of the local engineer, be built in the season following the construction of the substructure. It is believed that the height indicated is the minimum for an effective dam in this vicinity, and experience may prove that the dam ought ultimately to be raised to a greater height. It is not practicable to settle this point in advance, and therefore the Board would further recommend that the effect of the dam be carefully watched, and that the local engineer be authorized to increase its height should the experience of one or more seasons indicate such a necessity.

Special attention is called to the junction of the dike with the Kentucky shore, usually called the "root" of the dike, which should be thoroughly protected from the scouring effect of the eddy caused by the overfall. In view of the softness of the Kentucky bank it is recommended that this bank protection be put in place before the dike itself is begun. The upper face of the dike should be riprapped as a precaution against longitudinal scour.

It is not considered advisable to do more at present than to fix the lower side of the proposed permanent mouth. The conditions that prevail at this locality are so various that it is deemed best to limit the present project to such work as is clearly necessary, leaving accessory works on the upper side of the channel to be determined after the experience of one or more seasons has eliminated from the problem many of the elements that are now undetermined. It seems clear, however, that the interval between the dike and the island should not be allowed to increase, and that any tendency to scour along the foot of Cumberland Island should be prevented by suitable works of protection. With this restriction, the Board is of the opinion that the completion of the proposed channel should be left to the local engineer.

The length of the proposed pile and brush dam, with crib superstructure, will be about 4,800 linear feet, which, at $27 per foot, the cost of similar work elsewhere, gives the estimated cost as $129,600. To this must be added the cost of protecting the bank of Cumberland Island, if it should prove necessary; but as the quantity needed, if any, can not now be ascertained, no estimate of cost is submitted.

As all the obstructions now existing in the Kentucky chute are obstructions to Cumberland River navigation, the Board would further recommend that whatever work may be carried out for the removal of obstructions at this point be considered as an improvement of the Cumberland River, and chargeable against the appropriations for improving said river.

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A drawing, showing the mouth of the Cumberland River, the Kentucky chute, the line of the proposed dam, etc., accompanies this report.

Respectfully submitted.

WM. E. MERRILL,
Lieut. Col. of Engineers, U. S. A.
J. W. BARLOW,
Lieut. Col. of Engineers, U. S. A.
A. MACKENZIE,
Major of Engineers, U. S. A.

H. E. WATERMAN,
First Lt. of Engineers, U. S. A.,
Recorder.

The CHIEF OF ENGINEERS, U. S. A.

While agreeing with the other members of the Board to the report as presented, the undersigned begs to offer additional views which seem to him quite pertinent to the subject-matter under consideration, and which, in his judgment, if forming a part of the above report, would have made it clearer, more complete and decisive.

First. The point of the junction of the Cumberland and Ohio rivers should be definitely settled by competent authority, to avoid future conflict of interests.

Geographically, the Ohio in this vicinity has two channels separated by Cumberland Island; the one now used by Ohio River commerce, being the larger, is known as the main channel; the other, for several years made navigable by the Cumberland dam, is known as the Kentucky Chute.

The Cumberland enters the latter channel of the Ohio near the head of Cumberland Island, and after passing through the lower portion of the Kentucky Chute, joins the main channel of the Ohio below the foot of that island.

The obstructions to navigation at or near the mouth of the Cumberland are therefore *de facto* in the Kentucky Chute of the Ohio, but since they do not obstruct the present navigation of that river, their removal should, in equity, form a part of the Cumberland improvement, as recommended by the Board; but to avoid in the future any misunderstanding or delay, the mouth of the Cumberland should be authoritatively declared to be at the foot of Cumberland Island, or, in other words, that the Kentucky Chute of the Ohio shall be considered as a continuation of the Cumberland River for the purposes of this improvement.

Second. In view of the fact that the Kentucky Chute is very wide when compared with the Cumberland River, and that the volume of the latter, as compared with the Ohio, is very small, it is by no means certain that any plan which does not include the turning into the Kentucky Chute of a greater quantity of water than is supplied by the Cumberland River itself will prove perfectly successful, or even sufficient to give the needed relief at the entrance to the Cumberland River, while, upon the other hand, it appears from the information now attainable that during the existence of the Cumberland Dam, which forced a large portion of the Ohio River through the Kentucky Chute, there was no obstruction to the Cumberland River navigation in this part of the channel.

It further appears from information given by citizens of the locality that the interruption to Ohio River commerce due to the Cumberland Dam was not of a serious nature, and that the delays from causes given

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by Colonel Merrill would probably have been still less had the Dog Island chute been also closed.

Looking at this question from the stand-point of Cumberland River interests, it is manifest that if the closing of the main channel of the Ohio at low water is the only method by which navigation at the entrance of Cumberland River can be maintained the Cumberland Dam should be restored, as the commerce of Cumberland River has the right of existence, even at the cost of some inconvenience to that of the Ohio.

In regard to the construction of the proposed dike closing the left channel of the Kentucky Chute, I am of the opinion that the reconstruction of the Cumberland Dam would cost less and would more surely accomplish the desired result, but since the latter would somewhat inconvenience Ohio River commerce, as a concession to that interest, I am willing to agree to the experiment of building the dike, upon the distinct understanding, however, that should the result prove unsatisfactory to Cumberland River navigation, then the Cumberland Island dam should be restored and the Dog Island chute should be closed.

Respectfully submitted.

J. W. BARLOW,
Lieut. Col. of Engineers.

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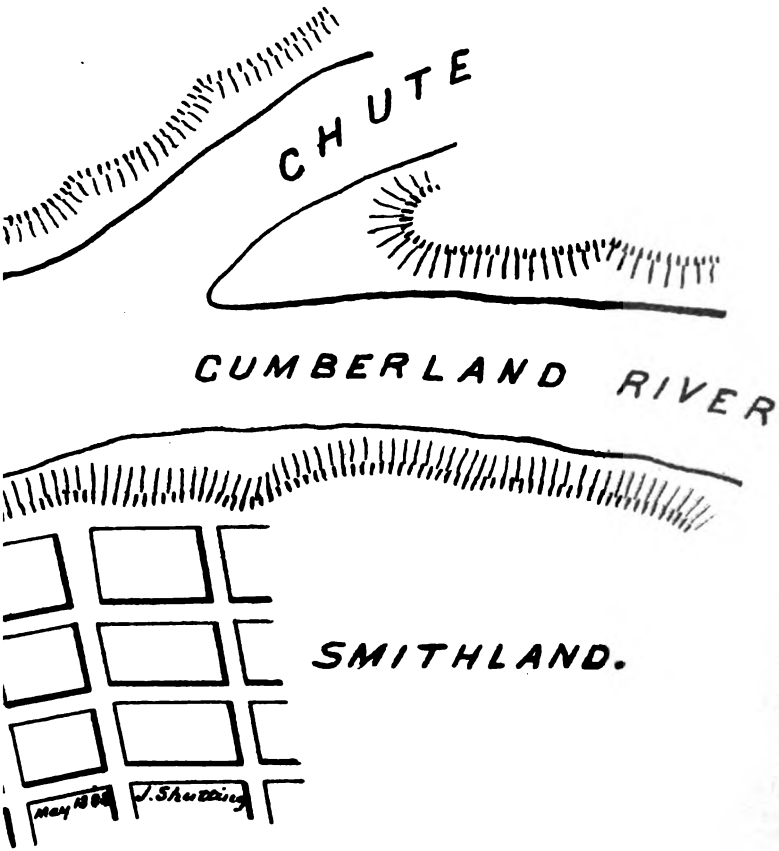

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